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Appendices

# King County at a Glance

## Population Statistics:

Population Statistics As of April 1, 2009			
	King County Cities	Unincorporated King County	King County Population
<b>1990</b>	<b>993,495</b>	<b>513,824</b>	<b>1,507,319</b>
1998	1,260,900	404,900	1,665,800
1999	1,289,900	387,100	1,677,000
<b>2000</b>	<b>1,384,270</b>	<b>352,764</b>	<b>1,737,034</b>
2001	1,404,721	353,579	1,758,300
2002	1,422,160	352,140	1,774,300
2003	1,427,457	351,843	1,779,300
2004	1,431,505	356,795	1,788,300
2005	1,443,800	364,500	1,808,300
2006	1,468,230	367,070	1,835,300
2007	1,493,045	368,255	1,861,300
2008	1,543,050	341,150	1,884,200
2009	1,566,120	343,180	1,909,300

## Land Area and Population Density, 2007:

2,134 square miles total land area  
 1,734 square miles unincorporated area  
 198  
 400 square miles in 39 cities  
 3,915

Population density per square mile: 895  
 Unincorporated population density per square mile:  
 Incorporated population density per square mile

Twelve Largest Employers	2006
The Boeing Co.	City of Seattle
University of Washington	Swedish Health Services
Metro-King County government	Providence Health System
U S Postal Service	Starbucks Corporation
Microsoft Corp.	Seattle School District #1
Group Health Cooperative	Alaska Air Group

## Average Annual Employment and Annual Wages of Covered Employees, 2007

	Total Employees	Percent of Employees	Annual Wages Paid (\$ in 000's)	Percent of Wages	Average (Rounded)
Prof & Admin Services (1)	187,034	15.9%	\$12,378,700	18.8%	\$66,200
Health, Educ and Other Services (2)	186,779	15.9%	\$7,357,984	11.2%	\$39,400
Government	153,174	13.1%	\$7,987,478	12.1%	\$52,100
Retail trade	112,056	9.5%	\$3,859,149	5.9%	\$34,400
Manufacturing	111,901	9.5%	\$7,800,864	11.8%	\$69,700
Accommodation and food services (Hotels...)	88,956	7.6%	\$1,700,119	2.6%	\$19,100
Finance and insurance	75,946	6.5%	\$5,541,776	8.4%	\$73,000
Information	75,393	6.4%	\$8,610,337	13.1%	\$114,200
Construction	71,388	6.1%	\$3,868,839	5.9%	\$54,200
Wholesale trade	61,583	5.2%	\$4,286,059	6.5%	\$69,600
Transportation and warehousing	45,200	3.9%	\$2,279,232	3.5%	\$50,400
Other	4,032	0.3%	\$296,941	0.5%	\$73,600
<b>TOTAL</b>	<b>1,173,442</b>	<b>100%</b>	<b>\$65,967,478</b>	<b>100%</b>	<b>\$56,200</b>

**Highest Elevation Point:** Mount Daniel 7,986 Feet

**Lowest Elevation Point:** Sea Level

**Lakes:** 760 lakes and reservoirs in King County.

**Parks:** 650 parks and recreation areas.

**Precipitation\*** (inches) 1964-1993 Average

Month	Jan	Feb	Mar	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec
Mean	5.63	4.19	3.7	2.54	1.68	1.51	0.77	1.07	1.88	3.51	5.79	5.82

**Temperature\*** (degrees Fahrenheit) 1964-1993 Average

Month	Jan	Feb	Mar	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec
Mean	39.3	42.7	44.9	49.0	55.3	60.3	64.6	64.6	60.0	52.3	44.7	40.5
Max	44.3	48.8	52.0	57.2	64.4	69.5	75.0	74.6	69.1	59.4	50.2	45.3
Min	34.2	36.5	37.7	40.8	46.2	51.1	54.2	54.5	50.9	45.1	39.2	35.7

\*Data above are from Local Climatological Data Annual Summary with Comparative Data 1993 for the Seattle / Tacoma International Airport

**Licensed Drivers:** 1,440,230 in 2006

**Licensed Vehicles:** 1,672,869 in 2006

**Number of Institutions of Higher Learning:**

Number of Major Four-Year Colleges and Universities, Public and Independent: 7

Number of Public Community and Technical Colleges: 10

April Population by Racial Categories and for Hispanic Origin							
Year	Total	White	Black	American Indian	Asian + Pacific	Other + Multi-Race	Hispanic Origin*
1980	1,269,749	1,122,011	55,950	12,437	62,459	16,892	26,631
1990	1,507,319	1,278,532	76,289	17,305	118,784	16,409	44,337
2000	1,737,034	1,315,507	93,875	15,922	196,758	114,972	95,242

\*Persons of Hispanic Origin may be of any race.

County Population by Selected Age Category as of April 1, 2007			
Age	Population	Age	Population
0-4	109,145	35-54	583,344
5-9	107,657	55-64	204,566
10-14	107,617	65-74	99,326
15-19	115,412	Over 75	101,049
20-34	443,184	<b>Total</b>	<b>1,861,300</b>

Sources: US Census Bureau (2000 US Census); Washington State Office of Financial Management; Washington State Employment Security Department; King County Office of Management and Budget; vehicles include cars, trucks, RVs.

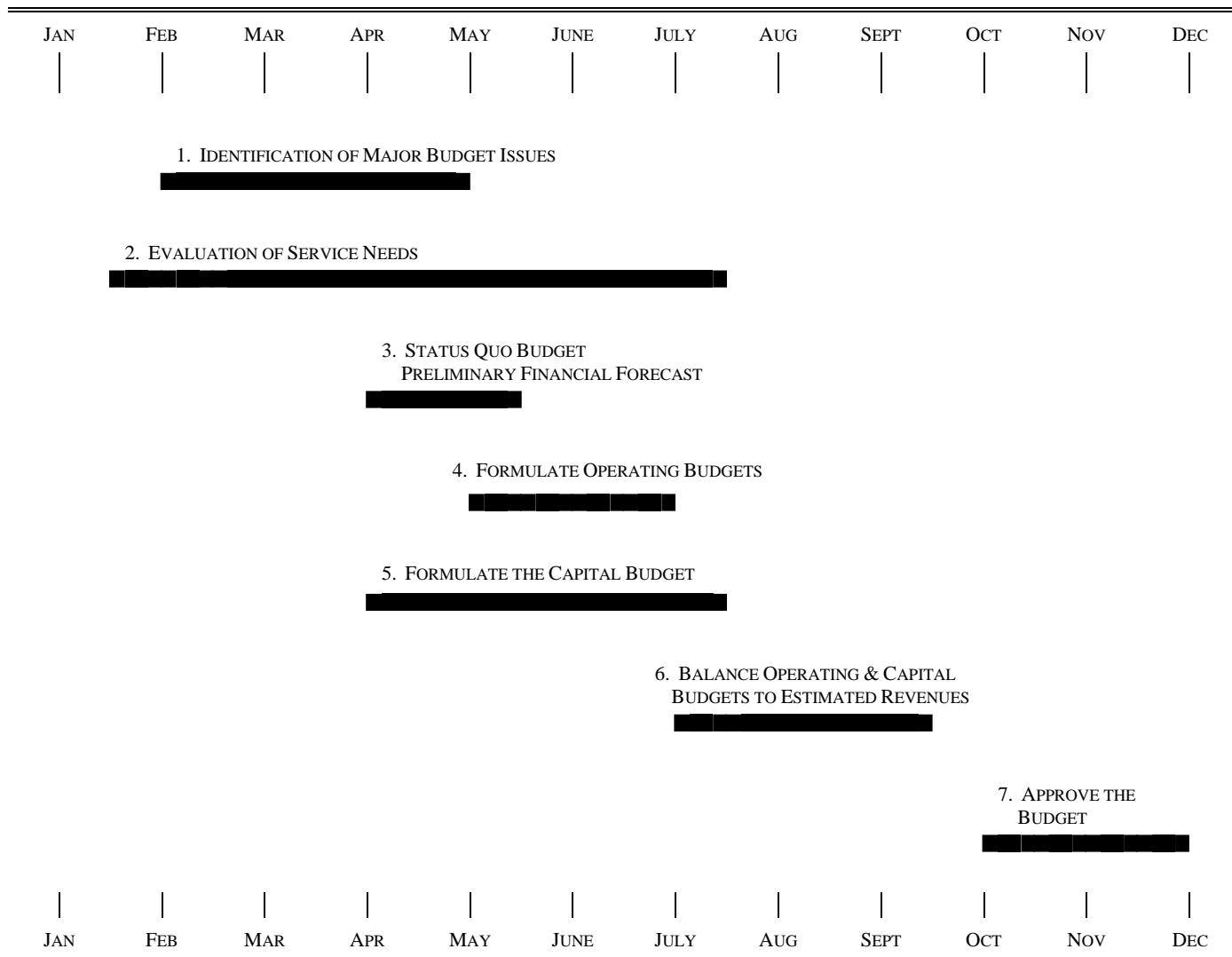
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## THE KING COUNTY BUDGET PROCESS

The overall purpose of King County's budget process is to improve government accountability, a process that results in this budget book. This book is a key policy document outlining 2010 county services and capital projects. Budget development is a process for identifying funding priorities in the coming year and making adjustments that will liberate sufficient resources to fund new, high-priority program initiatives and capital projects. The calendar and narrative that follow describe the budget development process, phases, and participants.

Budget development for new capital improvement projects coincides with budget development for operating programs. In addition, ongoing capital improvement projects are reviewed, progress evaluated, and prior year funding plans updated. This process results in the Capital Improvement Program (CIP) resource book which details the six-year funding plans for 2010-2015. Criteria were adopted by the County Executive and cabinet to target new CIP projects of the highest priority for funding in 2010.

### THE KING COUNTY BUDGET DEVELOPMENT PROCESS



## **The King County Budget Process**

### **1. IDENTIFY MAJOR BUDGET ISSUES/IMPACT ASSESSMENT. (FEBRUARY - MAY)**

This preliminary phase of the budget development process is to identify significant budget issues for the following year. Between February and May of each year, the County Executive and his cabinet identify operations facing significant volume increases, unmet community needs, methods to improve services to the public, major maintenance requirements, new or expanded facility requirements, and other budget issues. Preliminary cost estimates are discussed for these identified budget issues.

During this phase a review of the county's long term financial and programmatic policies is conducted to identify areas of possible change given the current economic environment and needs of the county's citizens. Once established, these policies vary little from year to year. Changes most often result from the creation of a new policy. King County constantly strives to improve the processes that have resulted in its current state of excellent fiscal health. These long-term policies are one of these processes.

During this phase the county's short-term financial and operational policies are reviewed. Departments determine their main priorities and objectives for the year. They develop programs and determine the budget implications of their plans. The results of this process can be seen in the Executive Proposed Budget. The budget book addresses the issues and priorities of the county on a programmatic basis. This section crosses organizational boundaries to present the county's main functional responsibilities. Within these areas, individual departments address the goals and objectives for the year on a department by department basis. The department sections explain how they will accomplish the broad operational policies and priorities discussed in the overall program area.

### **2. EVALUATE SERVICES NEEDS. (JANUARY - JULY)**

This secondary phase is to evaluate existing county services and identify priority service needs for the community. This evaluation goes hand-in-hand with the preliminary phase and is highlighted with a series of meetings between the Office of Management and Budget and Executive Cabinet to clarify program priorities.

### **3. ESTABLISH STATUS QUO BUDGET AND PRELIMINARY FINANCIAL FORECAST. (APRIL - MAY)**

During this phase, next year's estimated costs to provide programs at this year's service levels are determined (status quo) and then are compared to preliminary revenue forecasts. This step gives county officials an idea of what the county can afford and what reductions may need to be made to maintain existing service levels during the next budgeted year.

The status quo process is the first phase of the county's financial plan development. Financial planning goes on throughout the budget process for all appropriated funds. The plans present the prior year's actual data, the current year's budget and a three-year financial forecast. The current expense (general) fund financial plan is presented in the economic and revenue section of the budget book.

The development of financial forecasts and the department's operational priorities of the county are guided by annual review of a series of financial indicators that affect the county. The review is conducted at the same time as the budget process.

**4. FORMULATE OPERATING BUDGET. (MAY - JUNE)**

After assessing next year's estimated financial position at "status quo" funding levels, a plan for funding expanded programs is formulated. If there is a reduction in revenue forecasted for the following year, the plan requires departments to take measures to reduce program spending and requires the departments to identify additional program cuts to meet the established financial targets. The Office of Management and Budget sets the financial targets. Operating budget requests are submitted by all county departments, except the County Council agencies.

**5. FORMULATE THE CAPITAL BUDGET REQUESTS. (APRIL - JULY)**

The departments are directed to identify the county's requirements for major construction or renovation of public facilities, and acquisition of land related to future capital projects. Those requirements are then costed and ranked according to necessity by the responsible county department.

**6. BALANCE OPERATING AND CAPITAL BUDGETS TO ESTIMATED REVENUES. (JULY – END OF SEPTEMBER)**

This phase of the budget development process involves detailed analysis of department budget requests and decisions over which requests for new or expanded programs should be recommended for funding during the following year. The Office of Management and Budget updates financial forecasts; executive cabinet task forces formally analyze program priorities; the Office of Management and Budget per established executive criteria prioritizes capital project requests; and the County Executive decides final funding recommendations. The Office of Management and Budget ensures that the final funding recommendations for operating and capital budgets are balanced with the estimated following year revenues.

**7. APPROVE THE BUDGET. (LAST WEEK OF SEPTEMBER - DECEMBER)**

The executive proposed budget is transmitted to the County Council at the end of September. The Office of Management and Budget transmits financial plans for all the budgeted county funds as part of the proposed budget. The council reviews the proposed budget, holds public hearings, adjusts the budget as council members deem necessary, and adopts the budget as required by state law.

**8. PROCESS FOR AMENDING THE ANNUAL BUDGET (JANUARY – DECEMBER)**

The King County annual budget is established by enactment of an ordinance by the King County Council, which allocates specific funding to each agency within the county, and establishes the source of the funding and determines the number of Full Time Equivalents (FTEs).

A county agency must determine that it is appropriate for a supplemental appropriation or correction to the existing ordinance, which established the county budget. The affected

agency prepares an ordinance, which amends the annual budget ordinance for their particular section. This amendment may be in the form of an increase/decrease or a change in the FTE count. The proposed ordinance is forwarded to the King County Executive for approval and transmitted to the King County Council.

The proposed legislation is forwarded to the Office of Management and Budget. The King County code charges this office with the review and with ensuring that there are sufficient funds available to meet the request. The Office of Management and Budget then makes a recommendation to the King County Executive as to the appropriateness of the supplemental request.

The legislation is transmitted to the King County Council. The legislation is introduced at the meeting of the complete council and is assigned to the committee charged with examining the request (usually the budget and fiscal committee). The legislation must then be advertised in a recognized newspaper (usually by title of the legislation), advising the public of the nature of the legislation and setting a time for a hearing before the full council.

The legislation is placed on the committee agenda for hearing and determination of applicability. The chair of the committee then recommends back to the council chair a recommendation of “do pass” to the full council. The legislation must be openly read during two regular sessions of the council. The council chair, working with the clerk of the council, places the matter on the agenda for the regular meeting of the council and public testimony is taken. At the close of public testimony, a vote of the council is taken and a majority decision is announced.

By the theory of merger, the enacted legislation is merged into the annual budget ordinance, becoming a part of the annual budget ordinance.

## **DESCRIPTION OF KING COUNTY FUNDS**

The use of fund accounting is one of the major differences between government and commercial accounting. A fund is defined as an entity with a separate set of accounting records segregated for the purpose of carrying on a specific activity. Each fund is treated as a separate and self-sustaining business entity. For example, the county's federal housing and community block grant are accounted for in a separate fund. The receipt and use of these grant monies are tracked, and at year end the assets and liabilities associated with the grant are determined.

For accounting purposes, there are three fund types: governmental, proprietary, and fiduciary. Governmental funds are used to account for general government operations such as police, human services, parks, or capital projects. Governmental fund types are classified as current expense (general fund), special revenue, debt service, and capital projects. Proprietary funds are used to account for a government's activities that are similar to the private sector businesses and are classified as enterprise or internal service.

Enterprise funds are established to account for organizations, which are intended to be self-supporting through fees charged for services to the public, one example is the airport fund. Internal service funds are established to account for certain activities, which support other county operations, one such fund are the computer and communications fund. Fiduciary funds are classified as agency or trust. Agency funds, such as the salary fund, are clearing accounts used to account for assets held by King County in its capacity as custodian and are offset by an equal, related liability. Agency funds are not budgeted.

Accounting for the flow of dollars in and out of accounts varies depending upon whether the fund is of the governmental or proprietary type. Governmental funds, like the current expense or special revenue funds are accounted for on a modified accrual basis which has a spending measurement focus. This means that only current assets and current liabilities are generally reported on their balance sheets and their operating statements present financial flow information of revenues and expenditures. Thus, there is a matching of amounts owed during the current business cycle to revenues to be received in cash during the current business cycle. Proprietary-type funds are accounted for on an accrual basis which has a cost services or capital maintenance measurement focus. All assets and all liabilities whether current or non-current, are reported on their balance sheets and their operating statements present revenue and expenses just like a private business enterprise.

King County's revenue sources are distributed among its various funds to support the provision of county services and capital improvements. A brief description of the major categories of funds follows.

## **GOVERNMENTAL FUND TYPES**

### **General Fund**

The general fund (gf) is the county's "general fund." It is the largest operating fund of King County. The fund is used to account for all resources not required to be accounted for in another fund. The current expense fund supports law, safety, and justice programs; the county's financial and administrative management; and community development planning. In addition, the current expense fund contributes to the operating budgets of the county's public health, human services, emergency medical services, alcoholism, developmental and environmental services, parks and job training. It also makes contributions to selected capital funds for capital improvement program projects when no other funding source is appropriate.

### **Special Revenue Funds**

Special revenue funds are used to account for revenues that are legally or administratively restricted for special purposes. These funds receive revenues from a variety of sources, including federal and state grants, taxes, permits, and service fees. These revenues are dedicated to supporting the programs of the individual special revenue fund.



Several special revenue funds account for over half of the total 2009 budgets for this fund group. They are the county road, surface water, public health pooling, and the human services funds. During 2009 the county will have 37 special revenue funds. Thirty-three of those funds are budgeted annually.

<b>Fund</b>	<b>Budgeted</b>	<b>Not Budgeted</b>	<b>Comments</b>
Chicago Climate Exchange	X		
County Road	X		
Landfill Post Closure Maintenance	X		
River Improvement	X		
Veterans' Relief	X		
Developmental Disabilities	X		
Civil Defense		X	
Recorder's O&M	X		
Enhanced 911 Emergency Telephone System	X		
Veteran's and Family Levy	X		
Human Services Levy	X		
Mental Health	X		
Road Improvement Guaranty		X	Special Assessment Fund.
Mental Illness and Drug Dependency	X		
Arts & Cultural Development	X		
Emergency Medical Services	X		
Treasurer's O&M		X	Not budgeted pursuant to Revised Code of Washington 84.56.020.
Water and Land Resources Shared Services	X		
Surface Water Management Local Drainage Services	X		
Automated Fingerprint Identification System	X		
Bridge Replacement		X	
Alcoholism & Substance Abuse	X		
King County Flood Control Zone District	X		
Open Space Trails and Zoo Levy	X		
Local Hazardous Waste	X		
Development & Environmental Service	X		
Public Health Pooling	X		
Parks 2004 Levy	X		
Intercounty River Improvement	X		
Grants	X		
Work Training Program	X		
Dislocated Worker Program	X		
Community Development Block Grant	X		
Youth Sport Facility Grant	X		
Noxious Weed Control	X		
Risk Abatement	X		
Tiger Mountain Community Fund Reserve Account	X		

## Debt Service Funds

Debt service funds are employed to account for resources used to repay the principle and interest on general-purpose long-term debt. Property taxes are levied annually to meet redemption requirements unless other revenue sources are specifically dedicated to repayment of the bonds. The unlimited and limited general obligation bond funds represent the bulk of debt service funds appropriations.

## **Capital Project Funds**

Capital project funds pay for major construction and land acquisition projects that are included in King County's capital improvement budget. Revenues for capital funds are derived from taxes, contributions from operating funds, federal and state grants, and bonds. These revenues are usually dedicated to maintain capital programs and are not available to support operating expenses.

### **PROPRIETARY FUND TYPES**

## **Enterprise Funds**

Enterprise funds are used to account for operations that are financed and operated in a manner similar to business enterprises. They are established as fully self-supporting operations with revenues provided principally from fees, charges, or contracts for services. Enterprise fund revenues and expenditures may fluctuate with changing service levels or consumer demand. Spending in enterprise funds is generally dictated by decisions within the scope and quality of service, by price levels, and/or by contract terms. King County has four enterprise funds:

(1) the solid waste enterprise is comprised of the solid waste operating fund, solid waste capital equipment recovery fund, landfill post-closure maintenance fund, landfill reserve fund, and solid waste construction fund; (2) the King County International Airport enterprise fund; (3) public transportation fund; and, (4) water quality fund.

## **Internal Service Funds**

Internal service funds are used to account for operations similar to those accounted for in enterprise funds, but which provide goods or services primarily to other departments on a cost-reimbursable basis. The county's data processing is an example of such an activity. The majority of the appropriations in these funds are double-budgeted, as they are also included in the paying agencies that receive the services. There are eight internal service funds: insurance, computer and communications services, printing and graphic arts, safety and claims management, public works equipment repair and replacement, motor pool equipment repair and replacement, employee benefits, and construction and facilities management.

## **BASIS OF BUDGETING**

For governmental type funds, King County uses the modified accrual basis of budgeting except in certain circumstances described below. Revenues are estimated on the basis of when they become susceptible to accrual, such as intergovernmental revenues where revenue estimates are matched with appropriations. Those revenues not susceptible to accrual are taxes, licenses, and permits. Expenditures are budgeted based on liabilities expected to be incurred in the acquisition of goods and services.

In the current expense and budgeted special revenue funds, the legally prescribed budgetary basis differs from the Generally Accepted Accounting Principles (GAAP) basis as follows:

1. For the current expense and special revenue funds, prepayments are budgeted as expenditures whereas on the GAAP basis, an asset will be established at the date of payment and will be amortized over the accounting periods that are expected to benefit from the initial payment;
2. For the current expense and special revenue funds, capitalized expenditures related to capital leases are not budgeted. Only the annual payments under capital leases are budgeted;
3. In the current expense fund, certain intrafund operating transfers in-and-out, eliminated in the GAAP basis statements, are budgeted;

Two funds within the special revenue fund group do not have an annual basis of budgeting. They are the grants fund and the federal housing and community development block grant fund. Budgets within these funds are on a multi-year basis with the budget for a particular program covering one or more fiscal years. Total revenues and expenditures for the program are budgeted at its inception and any unexpended balance at the end of the fiscal year is reappropriated to the next fiscal year.

In the debt service funds, the legally prescribed budgetary basis is in conformity with GAAP.

All capital project funds except for the road improvement guaranty fund and water quality funds are budgeted using continuing appropriations, which do not lapse at year-end. The current year's portion of the county's six-year capital improvement program is appropriated each year. The road improvement guaranty fund is not budgeted and reports capital improvement assessments construction activity pursuant to Revised Code of Washington Chapter 36.40.200 and the King County Charter Section 480.

Although the proprietary funds, called internal service and enterprise, are accounted for on a cost of services or "capital maintenance", measurement focus in the financial statements are prepared in conformance with GAAP. The budget uses the "financial flow" measurement focus whereby the budgeted revenues and expenditures represent the source and application of available spendable resources. The major cases where the budgetary basis departs from the accrual basis are where:

- The receipt of assessments receivable are budgeted;
- The accrued portion of such expenses as accrued vacation and sick leave, accrued insurance policy expenses, accrued estimated claims settlements, and accrued interest

expense are not budgeted in the year of accrual;

- The maintenance inventory is budgeted under the purchase method, not the consumption method;
- The purchase cost of capital items has been budgeted, but depreciation and amortization expenses have not been budgeted;
- Expenditures related to the book value of capitalized land and equipment disposed or donated are not budgeted; expenditures for the payment of bond and capital lease debt principle are budgeted; expenditures for the prepayment of debt services are budgeted;
- In the internal service funds, expenses for bad debts are treated as negative revenues on the budgetary basis; and
- The supplemental pension payments to the state of Washington Department of Labor and Industries for which the safety and claims management fund (an internal service fund) acts as a clearing fund are budgeted.

# GLOSSARY

**Account Class**—A grouping of like accounts used as a basis for classifying financial information such as types of revenues and expenditures.

**Accrual Basis**—This is the basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows. Expenses are recorded at the time liabilities are incurred and revenues are recorded when earned. Unbilled service receivables are recorded at year-end.

**Allot**—To divide an appropriation into amounts which may be encumbered or expended during an allotment period.

**Annualize**—Taking changes that occurred mid-year and calculating their cost for a full year, for the purpose of preparing an annual budget.

**Appropriations**—A legal authorization granted by the County Council to make expenditures and to incur obligations for specific purposes.

**Assessed valuation**—A determination of value set upon real estate or other property, by a government, as a basis for levying taxes.

**Asset**—Any owned physical object (tangible) or right (intangible) having a monetary value.

**Available (Undesignated) Fund Balance**— The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

**Base Budget**— The base budget is the starting point for the year's current operating budget. It represents the cost of continuing the existing levels of service in the current budget year.

**Bond**—A long-term IOU or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

- **General Obligation (G.O.) Bond**—This type of bond is backed by the full faith, credit and taxing power of the government.
- **Revenue Bond**—This type of bond is backed only by the revenues from a specific enterprise or project, such as a hospital or toll road.
- **Bond Refinancing**—The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

**Budget**—A plan of financial activity for a specified period of time (fiscal year or biennium) indicating all planned revenues and expenses for the budget period.

**Budgetary Basis**—This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally take one of three forms: GAAP, cash, or modified accrual.

**Budget Calendar**—The schedule of key dates which a government follows in the preparation and adoption of the budget.

**Budgetary Control**—The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

**Capital Assets**—Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

**Capital Budget**—The appropriation of bonds or operating revenue for improvements to facilities and other infrastructure.

**Capital Improvements**—Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.

**Capital Improvements Program (CIP)**—A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

**Capital Improvement Project**—A particular project that relates to the acquisition (purchase) or construction of major capital facilities.

**Capital Outlay**—Expenditure related to procuring fixed assets which have a value of \$250 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

**Capital Project**—Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. Also called capital improvements.

**Capital Reserve**—An account used to segregate a portion of the government's equity to be used for future capital program expenditures. The amount of capital reserve is roughly equal to the government's annual equipment depreciation and an amount identified as being needed for future capital acquisition.

**Cash Basis**—A basis of accounting in which transactions are recognized only when cash is increased or decreased.

**Commodities**—Expendable items that are consumable or have a short life span. Examples include office supplies, gasoline, minor equipment, and asphalt.

**Constant or Real Dollars**—The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point in time in the past.

**Consumer Price Index (CPI)**—A statistical description of price levels provided by the US Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

**Contingency**—A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**Contractual Services**—Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

**Cost-of-Living Adjustment (COLA)**—An increase in salaries to offset the adverse effect of inflation on compensation.

**Debt Service**—The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

**Dedicated Tax**—A tax levied to support a specific government program or purpose.

**Deficit**—The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

**Depreciation**—Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

**Development-Related Fees**—Those fees and charges generated by building, development and growth in a community. Included are building and street permits, development review fees, and zoning, platting and subdivision fees.

**Disbursement**—The expenditure of monies from an account.

**Encumbrances**—Commitments for unperformed contracts for goods or services. A purchase order is the most common encumbrance.

**Employee (or Fringe) Benefits**—Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pensions, medical, and life insurance plans.

**Encumbrance**—The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

**Entitlements**—Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the state or the federal government.

**Expenditure**—A net decrease in financial resources. Expenditures include operating expenses that require the use of current assets. This term designates the cost of goods delivered or services rendered, whether paid or unpaid, including expenses, provision for debt retirement not reported as a liability of the fund from which retired, and capital outlays.

**Expense**—Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

**Financial Plan**—A summary by fund of planned revenues and expenditures, reserves, and undesignated fund balances.

**Fiscal Policy**—A government's policies with respect to revenues spending and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

**Fiscal Year**—A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization.

**Fixed Assets**—Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

**Full Faith and Credit**—A pledge of a government's taxing power to repay debt obligations.

**Full-Time Equivalent Position (FTE)**—A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time typist working for 20 hours per week would be the equivalent to .5 of a full-time position.

**Fund**—An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and changes in these assets and liabilities.



**Fund Balance**—The fund equity of governmental funds and trust funds or the excess of the assets of a fund over its liabilities, reserves and carryover.

**GAAP**—Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

**Grants**—A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

**Hourly**—An employee who is paid on a per hour basis.

**Infrastructure**—The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

**Interfund Transfers**—The movement of monies between funds of the same governmental entity.

**Intergovernmental**—Refers to transactions between the different levels of government, e.g., city, county, state, and federal.

**Intergovernmental Revenue**—Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

**Internal Service Charges**—The charges to user departments for services provided by another government agency. Examples are data processing services or insurance funded from a central pool.

**Lapsing Appropriation**—Automatic termination of an appropriation. Appropriations are made for a certain period of time, generally for the fiscal year. At the end of the specified period, any unexpected or unencumbered balance lapses or ends, unless otherwise provided by law.

**Levy**—To impose taxes for the support of government activities.

**Levy Rate**—The amount of tax levied for each \$1,000 of assessed valuation.

**Liability**—Indebtedness of a governmental entity. Common examples are amounts owed to vendors for services rendered or goods received, and principal and interest owed to holders of county bonds. These are debts or legal obligations arising out of transactions in the past that must be liquidated, renewed, or reduced at some future date.

**Line-Item Budget**—A budget prepared along departmental lines that focuses on what is to be bought.

**Long-Term Debt**—Debt with a maturity of more than one year after the date of issuance.

**Materials and Supplies**—Expendable materials and operating supplies necessary to conduct departmental operations.

**Mill**—The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed property valuation.

**Modified Accrual Basis**—The basis of accounting adapted to the governmental-fund type spending. Under it, revenues are recognized when they become both "measurable" and "available to finance expenditures of the current period". Expenditures, other than accrued interest on general fiscal long-term debt, are recognized when the related fund liability is incurred.

**Net Budget**—The legally adopted budget less all interfund transfers and interdepartmental charges.

**Nominal Dollars**—The presentation of dollar amounts not adjusted for inflation. Adjusting for inflation would be done to reflect the real purchasing power of money today.

**Object of Expenditure**—An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt and furniture.

**Objective**—Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

**Obligations**—Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

**Operating Budget**—Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing of acquisitions, spending, and service delivery activities of a government are controlled.

**Operating Revenue**—Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings and grant revenues. Operating revenues are used to pay for day-to-day services.

**Operating Expenses**—The cost for personnel, materials and equipment required for a department to function.

**Ordinance.** A formal legislative enactment by the Council or governing body of a governmental entity.

**Pay-As-You-Go Basis**—A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

**Performance Budget**—A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.

**Performance Indicators**—Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

**Performance Measure**—Data collected to determine how effective or efficient a program is in achieving its objectives.

**Personal Services**—Expenditures for salaries, wages, and fringe benefits of a government's employees.

**Prior-Year Encumbrances**—Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

**Program**—A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

**Program Budget**—A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.

**Program Category**—A grouping of departmental expenditures by functional or program activities which are directed toward a common purpose or goal.

**Program Performance Budget**—A method of budgeting whereby the services provided to the residents are broken down in identifiable service programs or performance units. A unit can be a department, a division, or a workgroup. Each program has an identifiable service or output and objectives to effectively provide the service. The effectiveness and efficiency of providing the service by the program is measured by performance indicators.

**Program Revenue (Income)**—Revenues earned by a program, including fees for services, license and permit fees, and fines.

**Reserve**—An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

**Resolution**—A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

**Resources**—Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

**Revenue**—Amounts received by a government through such sources as taxes, fines, fees, grants, or charges for services which can be used to finance government operations or capital assets. These amounts increase the net assets of the government. For those revenues that are recorded on the accrual basis, this term designates additions to assets that : (a) do not increase any liability; (b) do not represent the recovery of an expenditure; (c) do not represent the cancellation of certain liabilities without a corresponding increase in other liabilities or a decrease in assets; and (d) do not represent contributions of fund capital in Enterprise and Intragovernmental Service Funds.

**Service Lease**—A lease under which the lessor maintains and services the asset.

**Service Level**—Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

**Site-Based Budgeting**—A decentralized budget process whereby budget preparation and development are based on individual departmental sites.

**Source of Revenue**—Revenues classified according to their point of origin.

**Supplemental Appropriation**—An additional appropriation made by the governing body after the budget year or biennium has started.

**Supplemental Requests**—Programs and services which departments would like to have added (in priority order) over their target budget, or if revenue received is greater than anticipated.

**Tax Levy**—The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

**Taxes**—Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

**Transfers In/Out**—Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

**Unencumbered Balance**—The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

**Unreserved Fund Balance**—The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

**User Charges**—The payment of a fee for direct receipt of a public service by the party who benefits from the service.

**Variable Cost**—A cost that increases or decreases with increases or decreases in the amount of service provided, such as the payment of a salary.

**Workload Indicator**—A unit of work to be done (e.g., number of permit applications received, the number of households receiving refuse collection service, or the number of burglaries to be investigated).

## Summary Comparison of 2010 Appropriations by Program Category All Resources

Program Category	2008 Adopted	2009 Adopted	2010 Proposed	2010 - 2009	
				\$ Change	% Change
General Government	544,057,634	551,250,825	558,727,239	7,476,414	1.4%
Physical Environment*	1,656,973,603	1,728,891,210	1,994,885,350	265,994,140	15.4%
Health and Human Services	560,410,330	609,188,151	635,473,606	26,285,455	4.3%
Law, Safety and Justice	510,420,616	520,091,238	521,905,848	1,814,610	0.3%
<b>Total Operating</b>	<b>3,271,862,183</b>	<b>3,409,421,424</b>	<b>3,710,992,043</b>	<b>301,570,619</b>	<b>8.8%</b>
Debt Service	368,259,121	374,975,600	370,594,348	(4,381,252)	-1.2%
Capital Improvement*	1,096,276,673	995,339,545	743,077,892	(252,261,653)	-25.3%
<b>TOTAL</b>	<b>4,736,397,978</b>	<b>4,779,736,570</b>	<b>4,824,664,283</b>	<b>44,927,713</b>	<b>0.9%</b>
<b>Non-Categorized</b>					
General Fund Transfers	69,850,263	54,602,008	38,814,355		
Sales Tax Contingency	5,599,243	-	-		
Children and Family Services Double Count	8,012,239	7,251,359	1,626,371		
Other Fund Transfers	38,074,769	50,868,744	80,897,784		
Risk Abatement	1,302,417	750,000	743,059		
Transit CIP Transfer to Operating*	61,076,000	73,876,000	66,688,412		
Total Non-Categorized	183,914,931	187,348,111	188,769,981		
<b>Grand Total</b>	<b>\$ 4,920,312,908</b>	<b>\$ 4,967,084,680</b>	<b>\$ 5,013,434,264</b>		

\*Includes 2010/2010 Biennial Budget for Department of Transportation.

## Summary Comparison of 2010 Appropriations by Program Category for the General Fund

As Reconciled to the General Fund Financial Plan

Program Category	2008 Adopted	2009 Adopted	2010 Proposed	2010 - 2009	
				\$ Change	% Change
General Government	109,972,841	106,652,433	99,684,938	(6,967,495)	(6.5%)
Parks/DDES	6,312,729	4,529,087	2,311,010	(2,218,077)	(49.0%)
Health and Human Services	48,874,506	41,897,195	26,536,418	(15,360,777)	(36.7%)
Law, Safety and Justice	471,547,275	478,175,484	475,083,705	(3,091,779)	(0.6%)
GF Transfers to CIP	12,068,669	6,946,193	8,826,034	1,879,841	27.1%
Other Agencies	10,906,140	9,431,758	10,451,686	1,019,928	10.8%
<b>Total General Fund*</b>	<b>659,682,160</b>	<b>647,632,150</b>	<b>622,893,791</b>	<b>(24,738,359)</b>	<b>(3.8%)</b>
<b>Subfunds to the General Fund</b>					
Sales Tax Reserve Contingency	5,599,243	-	-	-	
Children and Families Set-Aside	21,913,265				
GF Underexpenditure Assumption	(4,849,941)	(2,798,814)	(1,983,440)	815,374	
2009 Supplemental Activity**		2,356,284	-	(2,356,284)	
<b>Total General Fund</b>	<b>\$ 682,344,727</b>	<b>\$ 647,189,620</b>	<b>\$ 620,910,351</b>	<b>\$ (26,279,269)</b>	<b>(4.1%)</b>

In 2009, Sales Tax Reserve and Children and Families Set-Aside were established under new funds.

Inmate Welfare Fund for 2010 and prior years is included under Law, Safety and Justice program area.

The General Fund underexpenditure assumption is a .5% contra held centrally within the financial plan.

\* 2009 Adopted LS&J includes OPD supplemental of \$19.7 million for comparative purposes.

\*\*2009 anticipated supplemental activity of \$2,356,284 was included in the financial plan.

**2008 Expenditures and Encumbrances by Fund**  
(In Thousands)

<b>Fund</b>	<b>Fundname</b>	<b>2008 Actual</b>
	<b>Appropriation Unit</b>	<b>Expenditures</b>
<b>0010</b>	<b>General Fund</b>	<b>&amp; Encumbrances</b>
0010	County Council	5,446
0020	Council Administration	8,982
0030	Hearing Examiner	484
0040	Council Auditor	1,915
0050	Ombudsman/Tax Advisor	1,321
0060	King County Civic Television	695
0070	Board of Appeals and Equalization	654
0085	Office of Law Enforcement Oversight	6
0086	Charter Review Commission	360
0087	Office of Economic & Financial Analysis	4
0110	County Executive	308
0120	Office of the Executive	3,708
0140	Office of Management and Budget	6,575
0150	Finance - CX	3,275
0180	Business Relations and Economic Development	2,337
0200	Sheriff	133,392
0205	Sheriff--Drug Enforcement Forfeits	810
0401	Office of Emergency Management	1,479
0417	Executive Services Administration	2,605
0420	Human Resources Management	9,660
0437	Cable Communications	239
0440	Real Estate Services	3,203
0450	Security Screeners	2,407
0470	Records, Elections & Licensing Services	12,695
0500	Prosecuting Attorney	57,362
0501	Prosecuting Attorney Antiprofitteering	0
0510	Superior Court	44,694
0530	District Court	25,961
0535	Elections	21,064
0540	Judicial Administration	19,890
0610	State Auditor	584
0630	Boundary Review Board	308
0650	Memberships & Dues	522
0654	Salary and Wage Contingency	0
0655	Executive Contingency	0
0656	Internal Support	6,621
0670	Assessments	20,258
0694	Human Service Transfers	20,332
0695	General Government Transfers	2,028
0696	Public Health & EMS Transfers	27,794
0697	Physical Environment Transfers	5,978
0699	CIP Transfers	12,766
0820	Jail Health Services	26,969
0910	Adult & Juvenile Detention	119,312
0950	Office of the Public Defender	40,799
		<b>655,802</b>

**2008 Expenditures and Encumbrances by Fund**  
(In Thousands)

<b>0015</b>	<b>Children &amp; Family Set-Aside</b>	
0680	Children/Family Services Transfers	26,787
		<b>26,787</b>
<b>0016</b>	<b>Inmate Welfare</b>	
0914	Inmate Welfare	631
		<b>631</b>
<b>1030</b>	<b>Road</b>	
0726	Stormwater Decant	545
0730	Roads	84,811
0734	Roads Construction Transfers	32,875
		<b>118,231</b>
<b>1040</b>	<b>Solid Waste Post-Closure Landfill Maintenance</b>	
0715	Solid Waste Post-Closure Landfill Maintenance	2,224
		<b>2,224</b>
<b>1050</b>	<b>River Improvement</b>	
0740	River Improvement	849
		<b>849</b>
<b>1060</b>	<b>Veterans Relief Services</b>	
0480	Veterans Services	2,369
		<b>2,369</b>
<b>1070</b>	<b>Developmental Disabilities</b>	
0920	Developmental Disabilities	25,249
0935	Community & Human Services, Admin.	2,390
		<b>27,639</b>
<b>1090</b>	<b>Recorder's O &amp; M</b>	
0471	Recorder's O&M	2,796
		<b>2,796</b>
<b>1110</b>	<b>E-911</b>	
0431	Enhanced-911	15,938
		<b>15,938</b>
<b>1120</b>	<b>Mental Health</b>	
0924	MHCADS/Mental Health	135,268
		<b>135,268</b>
<b>1135</b>	<b>Mental Illness and Drug Dependency Fund</b>	
0990	Mental Illness and Drug Dependency	22,008
		<b>22,008</b>
<b>1141</b>	<b>Veterans and Family Levy</b>	
0117	Veterans and Family Levy	8,487
		<b>8,487</b>
<b>1142</b>	<b>Human Services Levy</b>	
0118	Human Services Levy	8,971
		<b>8,971</b>



**2008 Expenditures and Encumbrances by Fund**  
(In Thousands)

<b>1150</b>	<b>Road Improvement Guaranty</b>	
0738	Road Improvement Guaranty	1,436
		<b>1,436</b>
<b>1170</b>	<b>Arts and Cultural Development</b>	
0301	Cultural Development	13,648
		<b>13,648</b>
<b>1190</b>	<b>Emergency Medical Services</b>	
0830	Emergency Medical Services (EMS)	54,866
		<b>54,866</b>
<b>1210</b>	<b>Surface Water Management</b>	
0741	Water & Land Resources Shared Services	29,319
0845	Surface Water Management Local Drainage Services	22,281
		<b>51,600</b>
<b>1220</b>	<b>AFIS</b>	
0208	Automated Fingerprint Identification System	15,309
		<b>15,309</b>
<b>1240</b>	<b>Citizen Councilor Revolving</b>	
0506	Citizen Councilor Network	71
		<b>71</b>
<b>1260</b>	<b>Alcoholism &amp; Substance Abuse</b>	
0960	MHCADS/Alcoholism & Substance Abuse	25,602
		<b>25,602</b>
<b>1280</b>	<b>Local Hazardous Waste</b>	
0860	Local Hazardous Waste	11,120
		<b>11,120</b>
<b>1290</b>	<b>Youth Sports Facilities Grants</b>	
0355	Youth Sports Facilities Grant	1,581
		<b>1,581</b>
<b>1311</b>	<b>Noxious Weed Control Program</b>	
0384	Noxious Weed Control Program	1,495
		<b>1,495</b>
<b>1340/4</b>	<b>Development &amp; Environmental Services</b>	
0325	Development & Environmental Svcs. (DDES)	29,447
0505	Tiger Mountain Lawsuit Settlement	1,278
		<b>30,725</b>
<b>1451/2</b>	<b>Parks 2004 Levy</b>	
1451	Parks & Recreation	24,794
1452	Expansion Levy	14,619
		<b>39,413</b>

**2008 Expenditures and Encumbrances by Fund**  
(In Thousands)

**1391/6 Risk Abatement**

0091 OMB/Duncan Roberts Lawsuit Administration	36
0904 OMB/2006 Fund	645
	<b>681</b>

**1561 King County Flood Contract**

0561 King County Flood Control Operating Contract	19,312
	<b>19,312</b>

**1590 Marine Division**

1460M Marine Division Operating	2,049
	<b>2,049</b>

**1800 Public Health**

0800 Public Health	184,806
0810 Medical Examiner	4,524
	<b>189,330</b>

**1820 Inter-County River Improvements**

0760 Inter-County River Improvement	67
	<b>67</b>

**2240 Work Training Program**

0936 Youth Employment	5,009
	<b>5,009</b>

**2241 Dislocated Worker Program**

0940 Dislocated Worker Program Administration	2,949
	<b>2,949</b>

**4040 Solid Waste**

0381 Natural Resources Administration	4,854
0720 Solid Waste	96,143
	<b>100,997</b>

**4290 Airport**

0710 Airport	13,320
0716 Airport Construction Transfers	2,100
	<b>15,420</b>

**4501 Radio Communications Operations**

0213 Radio Communication Services (800 MHz)	27,747
	<b>27,747</b>

**4531 I-NET Operating**

0490 I-NET Operations	2,323
	<b>2,323</b>

**2008 Expenditures and Encumbrances by Fund**  
**(In Thousands)**

<b>4610</b>	<b>Water Quality</b>	
4000m	Waste Water Treatment	98,370
4999m	Waste Water Treatment Debt Service	155,796
		<b>254,166</b>
<b>4640</b>	<b>Public Transportation</b>	
5000m	Transit	544,393
5010m	DOT Director's Office	5,548
5002m	Transit Revenue Vehicle Replacement	36,109
		<b>586,050</b>
<b>5420</b>	<b>Safety &amp; Workers Compensation</b>	
0666	Safety & Claims Management	27,538
		<b>27,538</b>
<b>5441</b>	<b>Water Pollution Control Equipment</b>	
0137	Wastewater Equipment Rental & Revolving	1,362
		<b>1,362</b>
<b>5450</b>	<b>Financial Services</b>	
0130	Finance--Internal Service Fund	30,827
		<b>30,827</b>
<b>5461</b>	<b>DES Equipment Replacement</b>	
0023	DES Equipment Replacement	100
		<b>100</b>
<b>5481</b>	<b>Geographic Information Systems</b>	
3180m	Geographic Information Systems (GIS)	4,107
		<b>4,107</b>
<b>5500</b>	<b>Employee Benefits</b>	
0429	Employee Benefits	192,850
		<b>192,850</b>
<b>5511</b>	<b>Facilities Management</b>	
0601	Facilities Management Internal Service Fund	44,657
		<b>44,657</b>
<b>5520</b>	<b>Insurance</b>	
0154	Risk Management	24,547
		<b>24,547</b>
<b>5531</b>	<b>Information &amp; Telecommunication - Data Processing</b>	
0432	ITS--Technology Services	27,891
		<b>27,891</b>

**2008 Expenditures and Encumbrances by Fund**  
(In Thousands)

<b>5532</b>	<b>Information &amp; Telecommunication - Telecommunication</b>	
0433	ITS--Telecommunications	2,146
		<b>2,146</b>
<b>5534</b>	<b>Office of Information Resource Management</b>	
0554	Office of Information Resource Management	6,141
		<b>6,141</b>
<b>5570</b>	<b>Equipment Rental &amp; Replacement</b>	
0750	Equipment Repair & Replacement (ER&R)	12,846
		<b>12,846</b>
<b>5580</b>	<b>Motor Pool</b>	
0780	Motor Pool	12,101
		<b>12,101</b>
<b>5600</b>	<b>Printing and Graphic Arts Services</b>	
0415	ITS-Printing & Graphic Arts	98
		<b>98</b>
<b>8400</b>	<b>Limited GO Bond Redemption</b>	
0465	Limited G. O. Bond Redemption	139,497
		<b>139,497</b>
<b>8500</b>	<b>Unlimited GO Bond Redemption</b>	
0466	Unlimited G. O. Bond Redemption	39,839
		<b>39,839</b>
<b>8510</b>	<b>Stadium GO Bond Redemption</b>	
0467	Stadium G. O. Bond Redemption	2,213
		<b>2,213</b>
	<b>Grand Total:</b>	<b>3,049,726</b>

Does not include Capital Improvement Program

Source: **Unaudited** 2008 Comprehensive Annual Financial Report (CAFR)

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## Expenditure Schedules

## Expenditures by Program Area, Appropriation Unit

Program Area/Appropriations	General Fund (GF)			Amount of Change	Percent Change
	2008 Adopted	2009 Adopted	2010 Proposed		
<b>General Government</b>					
Assessments	20,612,608	20,445,263	19,431,162	(1,014,101)	-5.0%
Board of Appeals	678,939	737,297	651,907	(85,390)	-11.6%
Boundary Review Board	321,950	335,003	328,012	(6,991)	-2.1%
Cable Communications	212,910	357,749	329,641	(28,108)	-7.9%
Charter Review Commission	383,928	-	-	-	N/A
Council Administration	9,453,814	9,324,097	8,450,211	(873,886)	-9.4%
County Auditor	1,648,287	1,710,128	1,576,130	(133,998)	-7.8%
County Council	5,840,936	5,659,283	5,079,383	(579,900)	-10.2%
County Executive	312,246	324,710	322,596	(2,114)	-0.7%
Elections	19,586,056	18,030,757	18,638,771	608,014	3.4%
Executive Services - Administration	2,769,177	2,418,994	2,789,068	370,074	15.3%
Finance - GF	3,275,075	3,542,050	3,902,998	360,948	10.2%
General Government GF Transfers	2,047,135	1,139,533	1,140,893	1,360	0.1%
Hearing Examiner	759,730	711,932	608,059	(103,873)	-14.6%
Human Resources Management	9,676,553	9,253,527	8,345,572	(907,955)	-9.8%
King County Civic Television	707,101	707,254	625,502	(81,752)	-11.6%
Office of Economic and Financial Analysis	205,983	194,109	308,902	114,793	59.1%
Office of Law Enforcement Oversight	424,860	400,044	357,042	(43,002)	-10.7%
Office of Management and Budget	6,776,193	4,708,699	4,180,975	(527,724)	-11.2%
Office of Strategic Planning and Performance Management	2,434,962	3,955,122	3,587,019	(368,103)	-9.3%
Office of the Executive	3,888,122	4,056,360	3,135,504	(920,856)	-22.7%
Ombudsman/Tax Advisor	1,332,238	1,325,020	1,146,556	(178,464)	-13.5%
Real Estate Services	3,409,506	3,581,541	3,705,390	123,849	3.5%
Records and Licensing Services	12,527,230	13,046,715	10,236,418	(2,810,297)	-21.5%
State Auditor	687,302	687,246	807,227	119,981	17.5%
<b>Total General Government</b>	<b>109,972,841</b>	<b>106,652,433</b>	<b>99,684,938</b>	<b>(6,967,495)</b>	<b>-6.5%</b>
<b>Physical Environment</b>					
GF Transfers to Parks and DDES	6,312,729	4,529,087	2,311,010	(2,218,077)	-49.0%
<b>Total Physical Environment</b>	<b>6,312,729</b>	<b>4,529,087</b>	<b>2,311,010</b>	<b>(2,218,077)</b>	<b>-49.0%</b>
<b>Health And Human Services</b>					
Human Services GF Transfers	20,695,327	13,877,176	-	(13,877,176)	-100.0%
Public Health and Emergency Medical Services GF Transfers	28,179,179	28,020,019	26,536,418	(1,483,601)	-5.3%
<b>Total Health &amp; Human Services</b>	<b>48,874,506</b>	<b>41,897,195</b>	<b>26,536,418</b>	<b>(15,360,777)</b>	<b>-36.7%</b>
<b>Law, Safety And Justice</b>					
Adult and Juvenile Detention	119,614,672	124,850,849	126,572,988	1,722,139	1.4%
Inmate Welfare - Adult	925,550	923,659	922,144	(1,406)	-0.1%
Inmate Welfare - Juvenile	6,900	6,900	6,900	-	0.0%
District Court	26,148,114	26,147,480	25,324,116	(823,364)	-3.1%
Drug Enforcement Forfeits	660,514	675,830	861,174	185,344	27.4%
Jail Efficiencies	0	319,032	-	(319,032)	N/A
Jail Health Services	26,722,724	28,696,809	24,662,824	(4,033,985)	-14.1%
Judicial Administration	19,654,117	19,875,017	18,503,467	(1,371,550)	-6.9%
Office of Emergency Management	1,526,410	1,254,350	1,315,793	61,443	4.9%
Office of the Public Defender*	39,770,059	38,103,657	36,584,278	(1,519,379)	-4.0%
Prosecuting Attorney	57,375,940	56,194,292	55,835,245	(359,047)	-0.6%
Prosecuting Attorney Antiprofitteering	119,897	119,897	119,897	-	0.0%
Security Screeners	2,526,627	2,798,291	-	(2,798,291)	-100.0%
Sheriff	131,697,869	135,290,117	141,664,098	6,373,981	4.7%
Superior Court	44,797,882	42,919,304	42,710,781	(208,523)	-0.5%
<b>Law, Safety And Justice Total</b>	<b>471,547,275</b>	<b>478,175,484</b>	<b>475,083,705</b>	<b>(3,091,779)</b>	<b>-0.6%</b>
<b>Other Agencies</b>					
Children and Family Set-Aside	21,913,265	-	-	-	-
CIP GF Transfers	12,068,669	6,946,193	8,826,034	1,879,841	27.1%
Executive Contingency	1,000,000	100,000	100,000	-	0.0%
Grants GF Transfer	547,224	90,000	-	-	-
Internal Support	7,777,622	8,678,629	10,290,403	1,611,774	18.6%
Memberships and Dues	538,294	563,129	61,283	(501,846)	-89.1%
Salary and Wage Contingency	1,043,000	-	-	-	N/A
Sales Tax Reserve	5,599,243	-	-	-	N/A
<b>Total Other Agencies</b>	<b>50,487,317</b>	<b>16,377,951</b>	<b>19,277,720</b>	<b>2,899,769</b>	<b>17.7%</b>
<b>Total General Fund</b>	<b>687,194,668</b>	<b>647,632,150</b>	<b>622,893,791</b>	<b>(24,738,359)</b>	<b>-3.8%</b>

Charter Review Commission ceased operations at the end of 2008, and Jail Efficiency ceased operations during 2009.

Security Screeners moved organizationally into the Sheriff's Security and Special Investigation section for 2010.

\*Council adopted a six-month budget for Office of Public Defender. For purposes of comparison with other agencies, the supplemental amount in Ordinance 16542 (\$19,706,096) has been added to the OPD adopted budget to show the full annual budget for the agency.

In the 2009 budget, Council eliminated the Salary and Wage Contingency.

**Expenditures by Program Area, Appropriation Unit  
Non General Funds**

<b>Program Area Appropriation</b>	<b>2008 Adopted</b>	<b>2009 Adopted</b>	<b>2010 Proposed</b>	<b>Amount of Change</b>	<b>Percent Change</b>
<b>General Government</b>					
Citizen Councilor Rev Fund	130,000	114,537	132,933	18,396	16.1%
Cultural Development Authority	14,980,649	16,060,351	11,889,836	(4,170,515)	N/A
DES IT Equipment Replacement	253,780	573,306	710,474	137,168	23.9%
Employee Benefits	197,647,837	213,734,316	221,694,435	7,960,119	3.7%
Facilities Management Internal Service	47,887,460	47,136,265	47,177,643	41,378	0.1%
Finance and Business Operations	31,558,710	31,562,374	30,332,464	(1,229,910)	-3.9%
I-Net Operations	2,887,194	1,832,859	3,381,257	1,548,398	84.5%
Office of Information Resource Management	7,013,016	7,034,426	6,198,129	(836,297)	-11.9%
Printing and Graphic Arts	105,000	105,000	105,000	-	0.0%
Radio Communication Services (800 MHz)	2,911,001	3,000,779	2,888,969	(111,810)	-3.7%
Recorder's Operations and Maintenance	3,188,600	3,349,683	2,740,240	(609,443)	-18.2%
Risk Management	26,484,928	26,404,838	25,917,173	(487,665)	-1.8%
Safety and Claims Management	36,842,405	34,463,555	35,685,728	1,222,173	3.5%
Technology Services	29,382,321	29,414,668	27,499,996	(1,914,672)	-6.5%
Telecommunications	2,433,768	2,299,928	2,593,582	293,654	12.8%
<b>Total General Government</b>	<b>403,706,669</b>	<b>417,086,885</b>	<b>418,947,859</b>	<b>1,860,974</b>	<b>0.4%</b>
<b>Health and Human Services</b>					
Children and Family Services		8,430,739	4,228,257	(4,202,482)	-49.8%
Community and Human Services Administration	2,539,390	2,284,377	2,764,043	479,666	21.0%
Developmental Disabilities	26,185,078	27,141,997	26,546,146	(595,851)	-2.2%
Dislocated Worker Program Administration	4,088,673	3,020,399	-	(3,020,399)	-100.0%
Emergency Medical Services	62,374,958	68,379,512	67,594,788	(784,724)	-1.1%
Federal Housing and Community Development	18,482,000	19,228,871	21,155,241	1,926,370	10.0%
Human Services Levy	8,186,768	10,379,545	14,158,636	3,779,091	36.4%
Local Hazardous Waste	14,074,294	13,917,630	14,293,130	375,500	2.7%
Medical Examiner	4,517,341	4,508,135	4,461,662	(46,473)	-1.0%
Mental Illness and Drug Dependency	22,211,605	48,662,618	39,827,249	(8,835,369)	-18.2%
Judicial Administration MIDD	-	136,988	1,398,333	1,261,345	N/A
Prosecuting Attorney MIDD	-	39,142	889,422	850,280	N/A
Superior Court MIDD	-	636,690	905,358	268,668	N/A
Sheriff MIDD	-	221,136	182,033	(39,103)	N/A
Office of Public Defender MIDD	-	-	1,377,967	1,377,967	
District Court MIDD	-	-	615,115	615,115	
Adult and Juvenile Detention MIDD	-	-	406,000	406,000	
Jail Health Services MIDD	-	-	3,107,147	3,107,147	
Mental Health and Substance Abuse MIDD	-	-	4,894,018	4,894,018	
MHCADS - Alcoholism and Substance Abuse	24,814,628	32,277,210	28,273,723	(4,003,487)	-12.4%
MHCADS - Mental Health	153,295,705	164,570,449	181,011,434	16,440,985	10.0%
Public Health	188,265,459	187,241,092	190,380,446	3,139,354	1.7%
Veterans and Family Levy	8,356,441	9,231,515	12,246,661	3,015,146	32.7%
Veterans Services	2,598,649	2,577,648	2,757,755	180,107	7.0%
Work Training Program	6,520,040	6,302,458	11,999,042	5,696,584	90.4%
<b>Total Health and Human Services</b>	<b>546,511,029</b>	<b>609,188,151</b>	<b>635,473,606</b>	<b>26,285,455</b>	<b>4.3%</b>
<b>Law, Safety &amp; Justice</b>					
Automated Fingerprint Identification System	14,426,961	16,949,996	19,401,389	2,451,393	14.5%
Enhanced-911	21,532,957	21,989,705	24,531,785	2,542,080	11.6%
<b>Total Law, Safety and Justice</b>	<b>35,959,918</b>	<b>38,939,701</b>	<b>43,933,174</b>	<b>4,993,473</b>	<b>12.8%</b>
<b>Physical Environment</b>					
Airport*	13,651,350	14,181,688	28,170,562	13,988,874	98.6%
Development and Environmental Services	32,463,757	32,676,851	24,193,985	(8,482,866)	-26.0%
Tiger Mountain Community Fund Reserve Account	1,200,000	20,000	20,000	-	0.0%
DOT Director's Office*	11,958,074	12,478,654	27,021,945	14,543,291	116.5%
Equipment Rental and Revolving*	12,868,820	13,698,387	27,224,886	13,526,499	98.7%
Expansion Levy	16,054,433	18,991,027	18,424,234	(566,793)	-3.0%
Geographical Information Systems	4,400,197	4,385,257	4,382,631	(2,626)	-0.1%
Inter-County River Improvement	67,000	67,000	50,000	(17,000)	-25.4%
King County Flood Control Contract	5,715,955	45,159,342	6,414,163	(38,745,179)	-85.8%
Marine Division*	1,451,779	8,922,334	13,411,416	4,489,082	50.3%

**Expenditures by Program Area, Appropriation Unit  
Non General Funds**

<b>Program Area Appropriation</b>	<b>2008 Adopted</b>	<b>2009 Adopted</b>	<b>2010 Proposed</b>	<b>Amount of Change</b>	<b>Percent Change</b>
Motor Pool Equipment Rental and Revolving*	12,055,950	13,269,130	25,298,387	12,029,257	90.7%
Natural Resources and Parks Administration	5,237,117	5,259,695	6,075,700	816,005	15.5%
Noxious Weed Control Program	1,572,316	1,586,257	1,699,095	112,838	7.1%
Parks and Recreation	27,446,665	27,936,171	26,563,640	(1,372,531)	-4.9%
River Improvement	566,636	45,000	15,000	(30,000)	-66.7%
Road Improvement Guaranty	1,300,000	259,000	-	(259,000)	-100.0%
Roads*	79,733,519	83,684,758	179,386,288	95,701,530	114.4%
Rural Drainage	22,769,924	22,792,340	22,836,887	44,547	0.2%
Solid Waste	102,969,785	104,108,767	93,385,594	(10,723,173)	-10.3%
Solid Waste Post-Closure Landfill Maintenance	3,477,848	3,050,216	3,781,330	731,114	24.0%
Stormwater Decant Program	443,675	917,830	1,236,737	318,907	34.7%
Transit*	1,128,826,866	1,139,814,063	1,209,141,888	69,327,825	6.1%
Transit Revenue Vehicle Replacement*	39,475,479	39,475,479	128,374,610	88,899,131	225.2%
Wastewater Equipment Rental and Revolving*	2,220,956	5,505,646	9,385,121	3,879,475	70.5%
Wastewater Treatment	100,391,566	102,916,802	109,858,272	6,941,470	6.7%
Water and Land Resources	28,996,924	27,078,500	27,917,627	839,127	3.1%
Youth Sports Facilities Grant	957,012	870,016	615,352	(254,664)	-29.3%
<b>Total Physical Environment</b>	<b>1,658,273,603</b>	<b>1,729,150,210</b>	<b>1,994,885,350</b>	<b>265,735,140</b>	<b>15.4%</b>
<b>Other Agencies</b>					
Airport Construction Transfer*	2,100,000	8,000,000	8,500,000	500,000	6.3%
Byrne Justice Assistance FFY 07 Grant	358,535	-	-	-	N/A
Byrne Justice Assistance FFY 08 Grant	-	118,017	-	(118,017)	-100.0%
2009 ARRA Byrne Justice Assistance Grant	-	-	1,179,446	1,179,446	
Byrne Justice Assistance FFY 09 Grant	-	-	279,502	279,502	
CIP Transfers to Operating	61,076,000	73,876,000	66,688,412	(7,187,588)	-9.7%
Grants	24,619,506	22,167,318	32,213,670	10,046,352	45.3%
OMB/2006 Fund	1,000,000	500,000	500,000	-	0.0%
OMB/Duncan/Roberts Lawsuit Administration	302,417	250,000	243,059	(6,941)	-2.8%
Roads Construction Transfer*	34,674,769	42,609,744	72,397,784	29,788,040	69.9%
Children and Family Services Transfers to Public Health	-	3,669,417	-	(3,669,417)	
Children and Family Services Transfers to Community and Human Services	-	3,581,942	1,626,371	(1,955,571)	
<b>Total Other Agencies</b>	<b>124,131,227</b>	<b>154,772,438</b>	<b>183,628,244</b>	<b>28,855,806</b>	<b>18.6%</b>
<b>Debt Service</b>					
Limited G.O. Bond Redemption	153,114,443	156,581,076	161,518,519	4,937,443	3.2%
Stadium G.O. Bond Redemption	2,212,788	2,208,038	5,732,006	3,523,968	159.6%
Unlimited G.O. Bond Redemption	39,839,234	38,284,256	24,774,477	(13,509,779)	-35.3%
Wastewater Treatment Debt Service	173,092,656	177,902,230	178,569,346	667,116	0.4%
<b>Total Debt Service</b>	<b>368,259,121</b>	<b>374,975,600</b>	<b>370,594,348</b>	<b>(4,381,252)</b>	<b>-1.2%</b>
<b>Capital Improvement Program</b>					
Capital Improvement Program	163,507,361	140,919,578	136,043,471	(4,876,107)	-3.5%
Major Maintenance Capital Improvement Program	11,122,430	7,564,677	10,286,106	2,721,429	36.0%
Public Transportation Capital Improvement Program*	542,179,901	529,268,384	191,272,217	(337,996,167)	-63.9%
Roads Capital Improvement Program*	52,068,157	58,847,000	244,727,000	185,880,000	315.9%
Solid Waste Capital Improvement Program	79,018,708	75,224,819	54,306,551	(20,918,268)	-27.8%
Surface Water Capital Improvement Program	15,406,212	15,913,468	9,914,761	(5,998,707)	-37.7%
Wastewater Treatment Capital Improvement Program	232,973,904	167,601,619	96,527,786	(71,073,833)	-42.4%
<b>Total Capital Improvement</b>	<b>1,096,276,673</b>	<b>995,339,545</b>	<b>743,077,892</b>	<b>(252,261,653)</b>	<b>-25.3%</b>
<b>Total Non-General Funds</b>	<b>4,233,118,240</b>	<b>4,319,452,530</b>	<b>4,390,540,473</b>	<b>71,087,943</b>	<b>1.6%</b>
<b>TOTAL ALL FUNDS</b>	<b>4,920,312,908</b>	<b>4,967,084,680</b>	<b>5,013,434,264</b>	<b>46,349,584</b>	<b>0.9%</b>

\*The Department of Transportation includes biennial budget for 2010/2011.



## 2010 Proposed Budgets by Size of Appropriation Unit

Appropriation	2010 Expenditures	2010 Revenues	2010 FTEs	Percent of Category Budget
<b>Operating Budgets</b>				
Transit*	1,209,141,888	1,114,072,597	4,038.62	31.5%
Employee Benefits	221,694,435	217,100,305	13.00	5.8%
Public Health	190,380,446	190,380,446	1,233.00	5.0%
MHCADS - Mental Health	181,011,434	182,640,140	96.50	4.7%
Roads*	179,386,288	253,723,513	588.55	4.7%
Sheriff	141,664,098	71,014,619	1,053.00	3.7%
Transit Revenue Vehicle Replacement*	128,374,610	68,294,000	-	3.4%
Adult and Juvenile Detention	126,572,988	33,162,367	1,009.21	3.3%
Wastewater Treatment	109,858,272	329,159,706	597.70	2.9%
Solid Waste	93,385,594	87,013,976	401.72	2.4%
Roads Construction Transfer*	72,397,784	-	-	1.9%
Emergency Medical Services	67,594,788	63,599,001	119.99	1.8%
Prosecuting Attorney	55,835,245	18,383,451	482.80	1.5%
Facilities Management Internal Service	47,177,643	46,319,848	336.51	1.2%
Superior Court	42,710,781	4,207,093	377.45	1.1%
Mental Illness and Drug Dependency	39,827,249	43,500,000	10.75	1.0%
Office of the Public Defender	36,584,278	2,350,752	19.75	1.0%
Safety and Claims Management	35,685,728	41,568,460	29.00	0.9%
Grants	32,213,670	32,213,670	73.80	0.8%
Finance and Business Operations	30,332,464	29,163,749	198.50	0.8%
MHCADS - Alcoholism and Substance Abuse	28,273,723	28,292,132	40.90	0.7%
Airport*	28,170,562	35,139,478	46.00	0.7%
Water and Land Resources	27,917,627	27,799,962	184.12	0.7%
Technology Services	27,499,996	27,723,854	120.00	0.7%
Equipment Rental and Revolving*	27,224,886	24,103,179	56.00	0.7%
DOT Director's Office*	27,021,945	6,919,469	92.15	0.7%
Parks and Recreation	26,563,640	25,674,038	165.82	0.7%
Developmental Disabilities	26,546,146	25,817,889	16.00	0.7%
Public Health and Emergency Medical Services GF Transfers	26,536,418	-	-	0.7%
Risk Management	25,917,173	24,829,632	22.00	0.7%
District Court	25,324,116	16,616,534	252.45	0.7%
Motor Pool Equipment Rental and Revolving*	25,298,387	24,969,359	19.00	0.7%
Jail Health Services	24,662,824	554,932	154.20	0.6%
Enhanced-911	24,531,785	18,118,969	11.00	0.6%
Development and Environmental Services	24,193,985	24,532,326	172.50	0.6%
Rural Drainage	22,836,887	22,900,541	105.40	0.6%
Federal Housing and Community Development	21,155,241	21,155,241	34.50	0.6%
Assessments	19,431,162	113,000	224.00	0.5%
Automated Fingerprint Identification System	19,401,389	15,638,357	96.00	0.5%
Elections	18,638,771	5,960,519	63.00	0.5%
Judicial Administration	18,503,467	12,423,674	218.50	0.5%
Expansion Levy	18,424,234	18,409,439	-	0.5%
Local Hazardous Waste	14,293,130	12,416,760	-	0.4%
Human Services Levy	14,158,636	7,624,629	4.50	0.4%
Marine Division*	13,411,416	13,411,416	18.96	0.4%
Veterans and Family Levy	12,246,661	7,650,242	12.00	0.3%
Youth Employment	11,999,042	11,607,039	55.78	0.3%
Cultural Development Authority	11,889,836	11,889,836	-	0.3%
Internal Support	10,290,403	-	-	0.3%
Records and Licensing Services	10,236,418	19,382,922	119.83	0.3%
Wastewater Equipment Rental and Revolving*	9,385,121	5,532,291	-	0.2%
CIP GF Transfers	8,826,034	-	-	0.2%
Airport Construction Transfer*	8,500,000	-	-	0.2%
Council Administration	8,450,211	-	61.10	0.2%
Human Resources Management	8,345,572	-	59.50	0.2%
King County Flood Control Contract	6,414,163	6,414,163	34.00	0.2%
Office of Information Resource Management	6,198,129	5,730,073	27.00	0.2%
Natural Resources and Parks Administration	6,075,700	6,075,700	34.60	0.2%
County Council	5,079,383	-	57.00	0.1%
Mental Health and Substance Abuse MIDD	4,894,018	-	1.90	0.1%
Medical Examiner	4,461,662	4,461,662	26.59	0.1%
Geographical Information Systems	4,382,631	4,618,700	29.00	0.1%
Children and Family Services Community Services - Operating	4,228,257	1,269,500	16.50	0.1%
Office of Management and Budget	4,180,975	80,950	31.00	0.1%
Finance - GF	3,902,998	419,581,845	-	0.1%
Solid Waste Post-Closure Landfill Maintenance	3,781,330	203,140	1.00	0.1%
Real Estate Services	3,705,390	13,024,443	28.00	0.1%
Office of Strategic Planning and Performance Management	3,587,019	22,858	25.00	0.1%
I-Net Operations	3,381,257	2,999,146	8.00	0.1%
Office of the Executive	3,135,504	-	20.00	0.1%

Appropriation	2010 Expenditures	2010 Revenues	2010 FTEs	Percent of Category Budget
Jail Health Services MIDD	3,107,147	-	18.85	0.1%
Radio Communication Services (800 MHz)	2,888,969	3,465,647	14.00	0.1%
Executive Services - Administration	2,789,068	525,784	20.00	0.1%
Community and Human Services Administration	2,764,043	2,344,808	14.00	0.1%
Veterans Services	2,757,755	2,748,100	9.00	0.1%
Recorder's Operations and Maintenance	2,740,240	1,804,944	8.50	0.1%
Telecommunications	2,593,582	2,082,037	8.00	0.1%
Physical Environment GF Transfers	2,311,010	-	-	0.1%
Noxious Weed Control Program	1,699,095	1,792,390	12.84	0.0%
Children and Family Services Transfers to Community and Human Services	1,626,371	-	-	0.0%
County Auditor	1,576,130	-	16.90	0.0%
Judicial Administration MIDD	1,398,333	-	10.50	0.0%
Office of Public Defender MIDD	1,377,967	-	-	0.0%
Office of Emergency Management	1,315,793	-	4.00	0.0%
Stormwater Decant Program*	1,236,737	1,530,996	-	0.0%
2009 ARRA Byrne Justice Assistance Grant	1,179,446	1,179,446	-	0.0%
Ombudsman/Tax Advisor	1,146,556	-	11.00	0.0%
General Government GF Transfers	1,140,893	-	-	0.0%
Inmate Welfare - Adult	922,144	900,000	-	0.0%
Superior Court MIDD	905,358	-	10.20	0.0%
Prosecuting Attorney MIDD	889,422	-	5.25	0.0%
Drug Enforcement Forfeits	861,174	950,000	2.00	0.0%
State Auditor	807,227	-	-	0.0%
DES IT Equipment Replacement	710,474	593,165	-	0.0%
Board of Appeals	651,907	-	4.00	0.0%
King County Civic Television	625,502	-	7.00	0.0%
Youth Sports Facilities Grant	615,352	712,230	1.00	0.0%
District Court MIDD	615,115	-	4.30	0.0%
Hearing Examiner	608,059	-	5.00	0.0%
OMB/2006 Fund	500,000	200,000	-	0.0%
Adult and Juvenile Detention MIDD	406,000	-	-	0.0%
Office of Law Enforcement Oversight	357,042	-	4.00	0.0%
Cable Communications	329,641	3,322,806	1.00	0.0%
Boundary Review Board	328,012	2,500	2.00	0.0%
County Executive	322,596	-	2.00	0.0%
Office of Economic and Financial Analysis	308,902	-	2.50	0.0%
Byrne Justice Assistance FFY 09 Grant	279,502	279,502	-	0.0%
OMB/Duncan/Roberts Lawsuit Administration	243,059	-	-	0.0%
Sheriff MIDD	182,033	-	2.00	0.0%
Citizen Councilor Rev Fund	132,933	118,554	1.10	0.0%
Prosecuting Attorney Antiprofitteering	119,897	-	-	0.0%
Printing and Graphic Arts	105,000	1,097,643	-	0.0%
Executive Contingency	100,000	-	-	0.0%
Memberships and Dues	61,283	-	-	0.0%
Inter-County River Improvement	50,000	50,000	-	0.0%
Tiger Mountain Community Fund Reserve Account	20,000	-	-	0.0%
River Improvement	15,000	15,000	-	0.0%
Inmate Welfare - Juvenile	6,900	5,400	-	
Children and Family Services Revenue	-	4,246,074	-	
<b>Total Operating Budgets</b>	<b>3,833,073,612</b>	<b>3,819,524,558</b>	<b>13,645.59</b>	<b>100%</b>

Appropriation	2010 Expenditures	2010 Revenues	2010 FTEs	Percent of Category Budget
<b>Debt Service Budgets</b>				
Wastewater Treatment Debt Service	178,569,346	-	-	48.2%
Limited G.O. Bond Redemption	161,518,519	160,099,914	-	43.6%
Unlimited G.O. Bond Redemption	24,774,477	24,576,350	-	6.7%
Stadium G.O. Bond Redemption	5,732,006	1,606,575	-	1.6%
<b>Total Debt Service Budgets</b>	<b>370,594,348</b>	<b>186,282,839</b>	<b>-</b>	<b>100.0%</b>
<b>Capital Improvement Program Budgets**</b>				
Roads Capital Improvement Program*	244,727,000	244,727,000	-	30.2%
Public Transportation Capital Improvement Program*	191,272,217	191,272,217	-	23.6%
Capital Improvement Program	136,043,471	136,043,471	-	16.8%
Wastewater Treatment Capital Improvement Program	96,527,786	96,527,786	-	11.9%
CIP Transfers to Operating*	66,688,412	66,688,412	-	8.2%
Solid Waste Capital Improvement Program	54,306,551	54,306,551	-	6.7%
Major Maintenance Capital Improvement Program	10,286,106	10,286,106	-	1.3%
Surface Water Capital Improvement Program	9,914,761	9,914,761	-	1.2%
<b>Total Capital Improvement Budgets</b>	<b>809,766,304</b>	<b>809,766,304</b>	<b>-</b>	<b>100.0%</b>
<b>Total King County</b>	<b>5,013,434,264</b>	<b>4,815,573,701</b>	<b>13,645.59</b>	

\*Department of Transportation includes biennial budgets for 2010/2011.

\*\*Includes CIP Transfers to Operating.

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FTEs Schedules

	2006	2007	2008	2009	2010	Change	%
All Funds	Adopted	Adopted	Adopted	Adopted	Proposed	over 2006	Change over 2006
General Government	1,506	1,568	1,585	1,579	1,542	36	2.4%
Physical Environment*	6,311	6,416	6,798	6,745	6,599	288	4.6%
Health & Human Services	1,714	1,647	1,758	1,735	1,743	29	1.7%
Law, Safety & Justice	3,683	3,730	3,857	3,862	3,761	78	2.1%
<b>Total</b>	<b>13,214</b>	<b>13,361</b>	<b>13,998</b>	<b>13,922</b>	<b>13,646</b>	<b>431</b>	<b>3.3%</b>

	2006	2007	2008	2009	2010	Change	%
General Fund Only	Adopted	Adopted	Adopted	Adopted	Proposed	over 2006	Change over 2006
General Government	754	759	771	771	764	10	1.4%
Law, Safety & Justice	3,504	3,555	3,681	3,678	3,573	69	2.0%
<b>Total</b>	<b>4,258</b>	<b>4,315</b>	<b>4,452</b>	<b>4,449</b>	<b>4,337</b>	<b>80</b>	<b>1.9%</b>

All Funds above include General Fund FTEs.

\*Contain 20010/2011 Biennial Budget.

Source: 2010 Essbase Budget Development System

**Full Time Equivalents Positions (FTEs) by Program Area, Appropriation Unit  
General Fund**

<b>Program Area/Appropriation</b>	<b>2008 Adopted</b>	<b>2009 Adopted</b>	<b>2010 Proposed</b>	<b>Change 2010 - 2009</b>	<b>% Change</b>
<b>General Government</b>					
Assessments	225.00	224.00	224.00	-	0%
Board of Appeals	4.00	4.00	4.00	-	0%
Boundary Review Board	2.00	2.00	2.00	-	0%
Cable Communications	1.00	1.00	1.00	-	0%
Council Administration	61.10	61.10	61.10	-	0%
County Auditor	12.90	16.90	16.90	-	0%
County Council	57.00	57.00	57.00	-	0%
County Executive	2.00	2.00	2.00	-	0%
Elections	61.00	62.00	63.00	1.00	2%
Executive Services - Administration	19.50	17.00	20.00	3.00	18%
Hearing Examiner	5.00	5.00	5.00	-	0%
Human Resources Management	67.00	62.50	59.50	(3.00)	-5%
King County Civic Television	7.00	7.00	7.00	-	0%
Office of Economic and Financial Analysis	2.50	2.50	2.50	-	0%
Office of Law Enforcement Oversight	4.00	4.00	4.00	-	0%
Office of Management and Budget	47.00	34.00	31.00	(3.00)	-9%
Office of Strategic Planning and Performance Management	15.00	26.00	25.00	(1.00)	-4%
Office of the Executive	25.00	25.00	20.00	(5.00)	-20%
Ombudsman/Tax Advisor	11.00	11.00	11.00	-	0%
Real Estate Services	28.00	28.00	28.00	-	0%
Records and Licensing Services	114.33	118.83	119.83	1.00	1%
<b>Total General Government</b>	<b>771.33</b>	<b>770.83</b>	<b>763.83</b>	<b>(7.00)</b>	<b>-1%</b>
<b>Law, Safety and Justice</b>					
Adult and Juvenile Detention	1,002.48	1,009.43	1,009.21	(0.22)	0%
District Court	252.75	252.75	252.45	(0.30)	0%
Drug Enforcement Forfeits	2.00	2.00	2.00	-	0%
Jail Health Services	171.00	178.55	154.20	(24.35)	-14%
Judicial Administration	218.50	227.50	218.50	(9.00)	-4%
Office of Emergency Management	5.00	4.00	4.00	-	0%
Office of the Public Defender	20.75	19.75	19.75	-	0%
Prosecuting Attorney	510.60	486.40	482.80	(3.60)	-1%
Security Screeners	35.40	36.50	-	(36.50)	-100%
Sheriff	1,059.00	1,078.00	1,053.00	(25.00)	-2%
Superior Court	403.50	383.00	377.45	(5.55)	-1%
<b>Total Law, Safety &amp; Justice</b>	<b>3,680.98</b>	<b>3,677.88</b>	<b>3,573.36</b>	<b>(104.52)</b>	<b>-3%</b>
<b>Total General Fund</b>	<b>4,452.31</b>	<b>4,448.71</b>	<b>4,337.19</b>	<b>(111.52)</b>	<b>-3%</b>

Does not include Term Limited Positions, Extra-Help, Nor Overtime Positions

**Full Time Equivalents Positions (FTEs) by Program Area, Appropriation Unit  
Non-General Fund**

<b>Program Area/Appropriation Unit</b>	<b>2008 Adopted</b>	<b>2009 Adopted</b>	<b>2010 Proposed</b>	<b>Change 2010-2009</b>	<b>% Change 2010-2009</b>
<b>General Government</b>					
Citizen Councilor Rev Fund	1.10	1.10	1.10	0.00	0%
Employee Benefits	11.00	12.00	13.00	1.00	8%
Facilities Management Internal Service	349.01	345.51	336.51	(9.00)	-3%
Finance and Business Operations	215.30	208.05	198.50	(9.55)	-5%
Grants	61.86	71.76	73.80	2.04	3%
I-Net Operations	10.00	10.00	8.00	(2.00)	-20%
Office of Information Resource Management	30.00	29.00	27.00	(2.00)	-7%
Radio Communication Services (800 MHz)	14.00	14.00	14.00	0.00	N/A
Recorder's Operations and Maintenance	8.50	8.50	8.50	0.00	0%
Risk Management	21.00	22.00	22.00	0.00	0%
Safety and Claims Management	28.00	29.00	29.00	0.00	0%
Technology Services	129.00	127.00	120.00	(7.00)	-6%
Telecommunications	8.00	8.00	8.00	0.00	0%
<b>Total General Government Total</b>	<b>886.77</b>	<b>885.92</b>	<b>859.41</b>	<b>(26.51)</b>	<b>-3%</b>
<b>Health &amp; Human Services</b>					
Children and Family Set-Aside - Community Services Division	24.00	19.50	16.50	(3.00)	N/A
Community and Human Services Administration	16.00	15.00	14.00	(1.00)	-7%
Developmental Disabilities	17.75	16.75	16.00	(0.75)	-4%
Dislocated Worker Program Administration	28.00	17.00	-	(17.00)	-100%
Emergency Medical Services	117.87	121.37	119.99	(1.38)	-1%
Federal Housing and Community Development	34.25	36.50	34.50	(2.00)	-5%
Human Services Levy	4.50	4.50	4.50	0.00	0%
Medical Examiner	29.50	29.50	26.59	(2.91)	-10%
MHCADS - Alcoholism and Substance Abuse	40.65	41.80	40.90	(0.90)	-2%
MHCADS - Mental Health	89.25	95.25	96.50	1.25	1%
Judicial Administration MIDD	0	1.50	10.50	9.00	600%
Prosecuting Attorney MIDD	0	0.25	5.25	5.00	N/A
Superior Court MIDD	0	7.90	10.20	2.30	N/A
Sheriff MIDD	0	2.00	2.00	0.00	N/A
District Court MIDD	0	0	4.30	4.30	N/A
Jail Health Services MIDD	0	0	18.85	18.85	N/A
Mental Health and Substance Abuse MIDD	0	0	1.90	1.90	N/A
Mental Illness and Drug Dependency	10.00	10.75	10.75	0.00	N/A
Public Health	1,285.83	1,255.06	1,233.00	(22.06)	-2%
Veterans and Family Levy	12.00	12.00	12.00	0.00	0%
Veterans Services	8.00	8.00	9.00	1.00	13%
Work Training Program	40.28	40.78	55.78	15.00	37%
<b>Total Health &amp; Human Services Program</b>	<b>1,757.88</b>	<b>1,735.41</b>	<b>1,743.01</b>	<b>7.60</b>	<b>0%</b>
<b>Law, Safety &amp; Justice Program</b>					
Automated Fingerprint Identification System	92.00	95.00	96.00	1.00	1%
Enhanced-911	11.00	11.00	11.00	0.00	0%
<b>Total Law, Safety &amp; Justice Program</b>	<b>103.00</b>	<b>106.00</b>	<b>107.00</b>	<b>1.00</b>	<b>1%</b>

**Full Time Equivalents Positions (FTEs) by Program Area, Appropriation Unit  
Non-General Fund**

<b>Program Area/Appropriation Unit</b>	<b>2008 Adopted</b>	<b>2009 Adopted</b>	<b>2010 Proposed</b>	<b>Change 2010-2009</b>	<b>% Change 2010-2009</b>
<b>Physical Environment</b>					
Airport*	45.75	47.00	46.00	(1.00)	-2%
Development and Environmental Services	231.00	223.00	172.50	(50.50)	-23%
DOT Director's Office*	36.00	36.00	92.15	56.15	156%
Equipment Rental and Revolving*	56.00	56.00	56.00	0.00	0%
Geographical Information Systems	31.00	30.00	29.00	(1.00)	-3%
King County Flood Control Contract	33.00	33.00	34.00	1.00	3%
Marine Division*	2.00	16.00	18.96	2.96	19%
Motor Pool Equipment Rental and Revolving*	20.00	20.00	19.00	(1.00)	-5%
Natural Resources and Parks Administration	29.60	29.60	34.60	5.00	17%
Noxious Weed Control Program	12.51	12.51	12.84	0.33	3%
Parks and Recreation	175.33	179.66	165.82	(13.84)	-8%
Roads*	615.40	605.40	588.55	(16.85)	-3%
Rural Drainage	116.46	109.40	105.40	(4.00)	-4%
Solid Waste	430.35	419.91	401.72	(18.19)	-4%
Solid Waste Post-Closure Landfill Maintenance	1.00	1.00	1.00	0.00	
Transit*	4,157.35	4,137.97	4,038.62	(99.35)	-2%
Wastewater Treatment	598.70	598.70	597.70	(1.00)	0%
Water and Land Resources	206.02	189.34	184.12		
Youth Sports Facilities Grant	1.00	1.00	1.00	0.00	0%
<b>Total Physical Environment Program</b>	<b>6,798.47</b>	<b>6,745.49</b>	<b>6,598.98</b>	<b>(146.51)</b>	<b>-2%</b>
<b>Total Non-General Fund</b>	<b>9,546.12</b>	<b>9,472.82</b>	<b>9,308.40</b>	<b>(164.42)</b>	<b>-2%</b>
<b>TOTAL ALL FUNDS</b>	<b>13,998.43</b>	<b>13,921.53</b>	<b>13,645.59</b>	<b>(275.94)</b>	<b>-2%</b>

\*Department of Transportation includes biennial budgets for 2010/2011.



## Full-Time Equivalents Positions (FTEs) by Department All Funds

Department	2008 Adopted	2009 Adopted	2010 Proposed	FTE	
				Change 2010-2009	% Change
01 Legislative Agencies	164.50	168.50	168.50	-	0.0%
11 County Executive	89.00	87.00	78.00	(9.00)	-10.3%
14 OIRM	192.00	189.00	178.00	(11.00)	-5.8%
20 Sheriff	1,153.00	1,175.00	1,151.00	(24.00)	-2.0%
32 DDES	231.00	223.00	172.50	(50.50)	-22.6%
38 Natural Resources & Parks	1,383.77	1,604.12	1,567.20	(36.92)	-2.3%
40 Executive Services	913.04	902.89	849.84	(53.05)	-5.9%
50 Prosecuting Attorney	510.60	486.40	482.80	(3.60)	-0.7%
51 Superior Court	402.00	383.00	377.45	(5.55)	-1.4%
53 District Court	252.75	252.75	252.45	(0.30)	-0.1%
54 Judicial Administration	218.50	227.50	218.50	(9.00)	-4.0%
55 Elections	61.00	62.00	63.00	1.00	1.6%
67 County Assessor	225.00	224.00	224.00	-	0.0%
70 Transportation	4,932.50	4,918.37	4,859.28	(59.09)	-1.2%
80 Public Health	1,604.20	1,584.48	1,533.78	(50.70)	-3.2%
90 Adult and Juvenile Detention	1,002.48	1,009.43	1,009.21	(0.22)	0.0%
93 Community & Human Services	344.68	349.23	383.18	33.95	9.7%
96 Administrative Offices	64.96	74.86	76.90	2.04	2.7%
<b>Total County</b>	<b>13,744.98</b>	<b>13,921.53</b>	<b>13,645.59</b>	<b>(275.94)</b>	<b>-2.0%</b>

In 2007 a reorganization moved the information technology units from the Department of Executive Services to the Office of Information Resources Management, which is part of the Office of the Executive. Appropriation units that were reorganized include: Cable Communications, Radio Communications, I-Net Operations, DES Equipment Replacement, Data Processing, Telecommunications, and Printing & Graphic Arts. In 2008 Printing & Graphic Arts and DES Equipment Replacement moved back under Executive Services.

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## Revenue Schedules

**2010 Revenues and Expenditures  
By Fund**

TITLE	REVENUES	EXPENDITURES	DIFFERENCE
GENERAL FUND	621,681,049	621,964,747	(283,698)
INMATE WELFARE FUND	905,400	929,044	(23,644)
ROAD FUND	255,254,509	253,020,809	2,233,700
SOLID WASTE POST CLOSURE LANDFILL MAINTENANCE FUND	203,140	3,781,330	(3,578,190)
RIVER IMPROVEMENT FUND	15,000	15,000	-
VETERANS RELIEF SERVICES FUND	2,748,100	2,757,755	(9,655)
DEVELOPMENTAL DISABILITIES FUND	28,162,697	29,310,189	(1,147,492)
RECORDER'S OPERATION AND MAINTENANCE FUND	1,804,944	2,740,240	(935,296)
E-911 FUND	18,118,969	24,531,785	(6,412,816)
MENTAL HEALTH FUND	182,640,140	181,011,434	1,628,706
MENTAL ILLNESS AND DRUG DEPENDENCY FUND	43,500,000	53,602,642	(10,102,642)
VETERANS AND FAMILY LEVY	7,650,242	12,246,661	(4,596,419)
HUMAN SERVICES LEVY	7,624,629	14,158,636	(6,534,007)
ARTS AND CULTURAL DEVELOPMENT FUND	11,889,836	11,889,836	-
EMERGENCY MEDICAL SERVICE FUND	63,599,001	67,594,788	(3,995,787)
WATER AND LAND RESOURCES SHARED SERVICES FUND	27,799,962	27,917,627	(117,665)
SURFACE WATER MANAGEMENT LOCAL DRAINAGE SERVICES FUND	22,900,541	22,836,887	63,654
AUTOMATED FINGERPRINT IDENTIFICATION SYSTEM FUND	15,638,357	19,401,389	(3,763,032)
CITIZEN COUNCILOR REV FND	118,554	132,933	(14,379)
ALCOHOLISM AND SUBSTANCE ABUSE FUND	28,292,132	28,273,723	18,409
LOCAL HAZARDOUS WASTE FUND	12,416,760	14,293,130	(1,876,370)
YOUTH SPORTS FACILITIES GRANTS FUND	712,230	615,352	96,878
NOXIOUS WEED FUND	1,792,390	1,699,095	93,295
DEVELOPMENT AND ENVIRONMENTAL SERVICES FUND	24,532,326	24,193,985	338,341
TIGER MOUNTAIN COMMUNITY FUND RESERVE ACCOUNT	-	20,000	(20,000)
RISK ABATEMENT I FUND	-	243,059	(243,059)
RISK ABATEMENT/2006 FUND	200,000	500,000	(300,000)
CHILDREN AND FAMILY SERVICES FUND	5,515,574	5,854,628	(339,054)
PARKS OPERATING LEVY FUND	25,674,038	26,563,640	(889,602)
OPEN SPACE TRAILS AND ZOO LEVY	18,409,439	18,424,234	(14,795)
KING COUNTY FLOOD CONTROL CONTRACT FUND	6,414,163	6,414,163	-
MARINE DIVISION OPERATING FUND	13,411,416	13,411,416	-
PUBLIC HEALTH FUND	194,842,108	194,842,108	-
INTER-COUNTY RIVER IMPROVEMENT FUND	50,000	50,000	-
GRANTS FUND	32,213,670	32,213,670	-
2009 ARRA BYRNE JUSTICE ASST GRANT	1,179,446	1,179,446	-
BYRNE JUSTICE ASST FFY09 GRANT	279,502	279,502	-
WORK TRAINING PROGRAM FUND	11,607,039	11,999,042	(392,003)
FEDERAL HOUSING AND COMMUNITY DEVELOPMENT FUND	21,155,241	21,155,241	-
SOLID WASTE FUND	93,089,676	99,461,294	(6,371,618)
AIRPORT FUND	35,139,478	36,670,562	(1,531,084)
RADIO COMMUNICATIONS OPERATIONS FUND	3,465,647	2,888,969	576,678
I-NET OPERATIONS FUND	2,999,146	3,381,257	(382,111)
WATER QUALITY FUND	329,159,706	288,427,618	40,732,088
PUBLIC TRANSPORTATION FUND	1,120,992,066	1,236,163,833	(115,171,767)
TRANSIT REVENUE VEHICLE REPLACEMENT FUND	68,294,000	128,374,610	(60,080,610)
SAFETY AND WORKERS COMPENSATION FUND	41,568,460	35,685,728	5,882,732
WASTEWATER EQUIPMENT RENTAL AND REVOLVING FUND	5,532,291	9,385,121	(3,852,830)
FINANCIAL SERVICES FUND	29,163,749	30,332,464	(1,168,715)
DES IT EQUIPMENT REPLACEMENT FUND	593,165	710,474	(117,309)
INFORMATION RESOURCE MANAGEMENT FUND	5,730,073	6,198,129	(468,056)
GEOGRAPHIC INFORMATION SYSTEMS	4,618,700	4,382,631	236,069
EMPLOYEE BENEFITS FUND	217,100,305	221,694,435	(4,594,130)
FACILITIES MANAGEMENT - INTERNAL SERVICE FUND	46,319,848	47,177,643	(857,795)
INSURANCE FUND	24,829,632	25,917,173	(1,087,541)
DATA PROCESSING FUND	27,723,854	27,499,996	223,858
TELECOMMUNICATION FUND	2,082,037	2,593,582	(511,545)
EQUIPMENT RENTAL AND REVOLVING FUND	24,103,179	27,224,886	(3,121,707)
MOTOR POOL EQUIPMENT RENTAL FUND	24,969,359	25,298,387	(329,028)
PRINTING AND GRAPHIC ARTS SERVICES FUND	1,097,643	105,000	992,643
LIMITED G.O. BOND REDEMPTION FUND	160,099,914	161,518,519	(1,418,605)
UNLIMITED G.O. BOND REDEMPTION FUND	24,576,350	24,774,477	(198,127)
STADIUM G.O. BOND REDEMPTION FUND	1,606,575	5,732,006	(4,125,431)
PUBLIC TRANSPORTATION CONSTRUCTION	66,688,412	66,688,412	-
CAPITAL IMPROVEMENT PROGRAM FUND	743,077,892	743,077,892	-
<b>Total All Funds</b>	<b>4,815,573,701</b>	<b>5,013,434,264</b>	<b>(197,860,563)</b>

Department of Transportation includes biennial budget for 2010/2011.

Water Quality Fund includes the Wastewater Treatment Debt Service for \$178.6M.

Funds which have excess expenditures over revenues use fund balance (not shown in this table).

## All Funds Revenue Summary

	2008 Adopted	2009 Adopted	2010 Proposed	\$ Change 2010- 2009	% Change
Taxes	1,153,619,093	1,147,768,059	1,141,463,685	(6,304,374)	-1%
Licenses & Permits	27,037,107	28,867,097	24,698,178	(4,168,919)	-14%
Federal Grants-Direct	31,848,696	31,188,595	32,333,487	1,144,892	4%
Federal Shared Revenues	70,000	1,005,000	1,044,211	39,211	4%
Federal Grants-Indirect	112,666,788	119,724,093	63,670,501	(56,053,592)	-47%
State Grants	39,472,916	49,100,780	44,889,237	(4,211,543)	-9%
State Shared Revenues	118,650	121,800	90,000	(31,800)	-26%
State Entitlements	39,612,863	39,343,011	39,099,670	(243,341)	-1%
Grants From Local Units	771,482	737,714	945,932	208,218	28%
Intergovernmental Payment	331,084,219	380,649,166	410,071,892	29,422,726	8%
Recovery Act Direct	0	0	147,000	147,000	
Recovery Act Indirect	0	0	3,133,315	3,133,315	
Recovery Act Dhhs Direct	0	0	250,000	250,000	
Charges For Services	1,038,188,554	1,125,662,721	1,112,897,021	(12,765,700)	-1%
Fines & Forfeits	8,582,131	9,854,991	9,703,343	(151,648)	-2%
Miscellaneous Revenue	902,363,869	822,881,023	82,233,141		
Non Revenue Receipts	4,231,854	2,718,967	8,844,324		
Revenue-Biennial Budget	0	0	966,448,950		
Other Financing Sources	158,361,459	180,809,125	130,531,922		
<b>Subtotal Operating &amp; Debt Service</b>	<b>3,848,029,681</b>	<b>3,940,432,142</b>	<b>4,072,495,809</b>	<b>132,063,667</b>	<b>3%</b>
Capital Project Revenues	1,096,276,673	995,339,545	743,077,892	(252,261,653)	-25%
<b>TOTAL COUNTY REVENUES</b>	<b>4,944,306,354</b>	<b>4,935,771,687</b>	<b>4,815,573,701</b>	<b>(120,197,986)</b>	<b>-2%</b>

This table contains revenues for the 2010/2011 Biennium.

## General Fund Revenue Summary

	2008 Adopted	2009 Adopted	2010 Proposed	\$ Change 2010-2009 % Change	
Taxes	406,717,332	381,655,649	378,807,495	(2,848,154)	-0.7%
Licenses & Permits	7,152,000	9,079,938	7,021,139	(2,058,799)	-22.7%
Federal Grants-Direct	577,664	735,103	1,158,373	423,270	57.6%
Federal Shared Revenues	70,000	70,000	147,226	77,226	110.3%
Federal Grants-Indirect	7,971,225	8,534,333	8,350,104	(184,229)	-2.2%
State Grants	2,047,971	2,214,974	2,172,180	(42,794)	-1.9%
State Entitlements	7,443,249	7,459,249	7,281,155	(178,094)	-2.4%
Intergovernmental Payment	66,605,911	77,654,654	80,020,123	2,365,469	3.0%
Charges For Services	109,733,074	120,195,603	109,167,270	(11,028,333)	-9.2%
Fines & Forfeits	8,547,131	9,834,491	9,678,873	(155,618)	-1.6%
Miscellaneous Revenue	36,225,156	22,706,264	17,699,399	(5,006,865)	-22.1%
Other Financing Sources	72,858	72,858	177,712	104,854	143.9%
Inmate Welfare Fund Misc. Rev.	905,400	905,400	905,400	-	0.0%
<b>TOTAL REVENUES</b>	<b>654,068,971</b>	<b>641,118,516</b>	<b>622,586,449</b>	<b>(18,532,067)</b>	<b>-2.9%</b>

## 2010 Revenue by Fund and Account

FUND	FUND NAME	TAXES	LICENSES & PERMITS	INTERGOVERN- MENTAL PAYMENT	CHARGES FOR SERVICES	FINES & FORFEITS	MISC. REVENUE	NON REVENUE RECEIPTS	BIENNIAL REVENUE	OTHER FINANCING SOURCES	TOTAL REVENUES
0010	GENERAL FUND	378,807,495	7,021,139	99,129,161	109,167,270	9,678,873	17,699,399	-	-	177,712	621,681,049
0016	INMATE WELFARE FUND	-	-	-	-	-	905,400	-	-	-	905,400
1030	ROAD FUND*	83,191,249	-	34,510,165	2,994,985	-	327,179	-	127,881,971	6,348,960	255,254,509
1040	SOLID WASTE POST CLOSURE LANDFILL MAINTENANCE FUND	-	-	-	-	-	203,140	-	-	-	203,140
1050	RIVER IMPROVEMENT FUND	15,000	-	-	-	-	-	-	-	-	15,000
1060	VETERANS RELIEF SERVICES FUND	2,544,116	-	-	196,848	-	7,136	-	-	-	2,748,100
1070	DEVELOPMENTAL DISABILITIES FUND	2,843,040	-	2,169,700	23,065,185	-	-	-	-	84,772	28,162,897
1090	RECORDER'S OPERATION AND MAINTENANCE FUND	-	-	627,000	1,101,000	-	-	-	-	-	1,804,944
1110	E-911 FUND	17,339,094	-	-	528,458	-	76,944	-	-	-	18,118,969
1120	MENTAL HEALTH FUND	2,826,797	-	172,396,217	5,140,384	-	2,276,742	-	-	-	182,640,140
1135	MENTAL ILLNESS AND DRUG DEPENDENCY FUND	43,210,000	-	-	-	-	290,000	-	-	-	43,500,000
1141	VETERANS AND FAMILY LEVY	7,545,629	-	-	21,613	-	83,000	-	-	-	7,650,242
1142	HUMAN SERVICES LEVY	-	-	-	-	-	79,000	-	-	-	7,624,629
1170	ARTS AND CULTURAL DEVELOPMENT FUND	10,746,967	-	-	-	-	10,000	-	-	1,132,869	11,889,836
1190	EMERGENCY MEDICAL SERVICE FUND	63,105,901	-	1,650	195,040	-	293,200	-	-	3,210	63,599,001
1210	WATER AND LAND RESOURCES SHARED SERVICES FUND	-	-	1,561,810	18,713,551	-	230,281	-	-	7,294,320	27,799,962
1211	SURFACE WATER MANAGEMENT LOCAL DRAINAGE SERVICES FUND	-	-	1,065,920	21,278,174	2,500	35,000	-	-	518,947	22,900,541
1220	AUTOMATED FINGERPRINT IDENTIFICATION SYSTEM FUND	15,441,415	-	-	-	-	196,942	-	-	-	15,638,357
1240	CITIZEN COUNCILOR REV FND	-	-	-	-	-	118,554	-	-	-	118,554
1260	ALCOHOLISM AND SUBSTANCE ABUSE FUND	-	-	26,790,516	636,508	-	610,000	-	-	265,108	28,292,132
1280	LOCAL HAZARDOUS WASTE FUND	-	-	7,280,817	5,053,776	-	82,167	-	-	-	12,416,760
1290	YOUTH SPORTS FACILITIES GRANTS FUND	672,912	-	-	-	-	39,318	-	-	-	712,230
1311	NOXIOUS WEED FUND	1,506,134	-	276,030	-	-	10,226	-	-	-	1,792,390
1340	DEVELOPMENT AND ENVIRONMENTAL SERVICES FUND	-	4,425,564	-	17,270,174	-	750,000	-	-	2,086,588	24,532,326
1396	RISK ABATEMENT/2006 FUND	-	-	-	-	-	-	-	-	200,000	200,000
1421	CHILDREN AND FAMILY SERVICES FUND	3,638,000	-	-	447,978	-	608,074	-	-	821,522	5,515,574
1450	PARKS OPERATING LEVY FUND	18,409,438	46,464	(91,000)	4,414,069	-	2,247,191	-	-	647,876	25,674,038
1452	OPEN SPACE TRAILS AND ZOO LEVY	18,409,439	-	-	-	-	-	-	-	-	18,409,439
1561	KING COUNTY FLOOD CONTROL CONTRACT FUND	-	-	250,000	-	-	-	-	-	6,164,163	6,414,163
1590	MARINE DIVISION OPERATING FUND*	-	-	5,674,411	842,649	-	-	-	6,894,356	-	13,411,416
1150	PUBLIC HEALTH FUND	-	12,770,559	128,679,053	9,834,742	-	6,740,240	8,844,324	-	27,973,190	194,842,108
1820	INTER-COUNTY RIVER IMPROVEMENT FUND	50,100	-	-	-	-	(100)	-	-	-	50,000
2140	GRANTS FUND	-	-	-	-	-	32,213,670	-	-	-	32,213,670
2163	2009 ARRA BYRNE JUSTICE ASST GRANT	-	-	-	-	-	1,179,446	-	-	-	1,179,446
2164	BYRNE JUSTICE ASST FFY09 GRANT	-	-	-	-	-	279,502	-	-	-	279,502
2240	WORK TRAINING PROGRAM FUND	-	-	7,032,245	699,152	-	2,504,252	-	-	1,371,390	11,607,039
2460	FEDERAL HOUSING AND COMMUNITY DEVELOPMENT FUND	-	-	19,141,532	-	-	2,013,709	-	-	-	21,155,241
4040	SOLID WASTE FUND	-	-	376,000	91,600,126	-	1,039,550	-	-	74,000	93,089,676
4290	AIRPORT FUND*	-	-	-	3,123,185	10,000	14,483,493	-	17,522,800	-	35,139,478
4501	RADIO COMMUNICATIONS OPERATIONS FUND	-	-	-	3,389,988	-	75,659	-	-	-	3,465,647
4531	I-NET OPERATIONS FUND	-	434,452	-	-	-	2,564,694	-	-	-	2,999,146
4610	WATER QUALITY FUND	-	-	-	324,126,389	-	5,033,317	-	-	-	329,159,706
4640	PUBLIC TRANSPORTATION FUND*	312,760,653	-	80,201,544	146,244,003	-	1,547,111	-	580,223,767	14,988	1,120,992,066
4647	TRANSIT REVENUE VEHICLE REPLACEMENT FUND*	45,561,000	-	-	-	-	2,718,000	-	20,015,000	-	68,294,000
5420	SAFETY AND WORKERS COMPENSATION FUND	-	-	-	39,522,851	-	2,045,609	-	-	-	41,568,460
5441	WASTEWATER EQUIPMENT RENTAL AND REVOLVING FUND*	-	-	-	-	-	2,456,819	-	2,807,025	268,447	5,532,291
5450	FINANCIAL SERVICES FUND	-	-	1,295,635	27,719,644	11,970	136,500	-	-	-	29,163,749
5461	DES IT EQUIPMENT REPLACEMENT FUND	-	-	-	568,165	-	25,000	-	-	-	593,165
5471	INFORMATION RESOURCE MANAGEMENT FUND	-	-	-	5,660,073	-	70,000	-	-	-	5,730,073
5481	GEOGRAPHIC INFORMATION SYSTEMS	-	-	-	4,618,700	-	-	-	-	-	4,618,700
5500	EMPLOYEE BENEFITS FUND	-	-	-	202,948,878	-	14,151,427	-	-	-	217,100,305
5511	FACILITIES MANAGEMENT - INTERNAL SERVICE FUND	-	-	-	9,966,210	-	36,353,638	-	-	-	46,319,848
5520	INSURANCE FUND	-	-	-	-	-	24,829,632	-	-	-	24,829,632
5531	DATA PROCESSING FUND	-	-	-	26,823,771	-	-	-	-	900,083	27,723,854
5532	TELECOMMUNICATION FUND	-	-	-	2,062,037	-	20,000	-	-	-	2,082,037
5570	EQUIPMENT RENTAL AND REVOLVING FUND*	-	-	150,000	1,186,382	-	9,455,898	-	12,280,431	1,030,468	24,103,179
5580	MOTOR POOL EQUIPMENT RENTAL FUND*	-	-	-	286,040	-	11,492,340	-	12,669,182	521,797	24,969,359
5600	PRINTING AND GRAPHIC ARTS SERVICES FUND	-	-	-	1,097,643	-	-	-	-	-	1,097,643
8400	LIMITED G.O. BOND REDEMPTION FUND	79,239,327	-	7,166,829	351,380	-	732,741	-	-	72,609,637	160,099,914
8500	UNLIMITED G.O. BOND REDEMPTION FUND	24,554,350	-	10	-	-	115	-	-	21,875	24,576,350
8510	STADIUM G.O. BOND REDEMPTION FUND	1,500,000	-	-	-	-	106,575	-	-	-	1,606,575
3007	CIP TRANSFERS TO OPERATING	-	-	-	-	-	34,169,412	-	32,519,000	-	66,688,412
3000	CAPITAL IMPROVEMENT PROGRAM FUND	-	-	-	-	-	589,442,474	-	153,635,418	-	743,077,892
		-	-	-	-	-	-	-	-	-	-
Total County Revenues		1,141,463,685	24,698,178	595,675,245	1,112,897,021	9,703,343	825,311,033	8,844,324	966,448,950	130,531,922	4,815,573,701

\*These funds include revenue for the 2010/2011 biennium.